BENGAL SECRETARIAT LIBRARY.

A MANUAL

FOR THE

GUIDANCE OF OFFICERS

IN THE

INSPECTION OF THE SEVERAL DEPARTMENTS OF A COLLECTOR'S OFFICE,

DIVIDED INTO—

PART I.—Land Revenue Department.
PART II.—Miscellaneous Revenue Department.

PUBLISHED UNDER THE AUTHORITY OF THE BOARD OF REVENUE, L. P.

CALCUTTA:
PRINTED AT THE BENGAL SECRETARIAT PRESS.
1891.

PREFACE.

THIS Manual is to some extent a reprint of the Inspection Manual issued by the Board in 1880, but the numerous changes since made in the Board's Rules have rendered a considerable portion of that Manual obsolete, and it is understood that some inconvenience has consequently been felt by Collectors and Commissioners in the inspection of Collectorates. The work of 1880 has, therefore, been brought up to date and rearranged.

THE HON'BLE F. M. HALLIDAY.
THE HON'BLE SIR H. L. HARRISON, KT.

2. Questions for the inspection of the Wards', Road-cess, and other offices contained in this volume have been incorporated in the Manuals dealing with those subjects respectively; but with a view to make this a complete and self-contained Manual of Inspection, all these questions have been also collected together into this single volume. Only the questions for the inspection of the Treasury and Account Departments (framed under the authority of the Accountant-General, Bengal) have been excluded (as they were also from the Manual of 1880).

3. The object of an Inspection Manual is to test the work in all branches of a Collectorate. It is meant to assist officers in inspection, but not to prescribe a definite number of questions to be asked or to prevent more minute inquiry whenever necessary. The questions in the Manual should be followed in making inspections, but answers need not ordinarily be recorded to all of them in the Inspection Memoranda. The information supplied should, however, always be such as to enable the Commissioner to judge of the state of the office and of the progress of work.

4. District Officers are required to inspect carefully every branch of their own office at least twice every year,

and Commissioners should inspect every district office subordinate to them at least once in every year. This Manual, if intelligently used, will not fail to be of considerable assistance to inspecting officers on these occasions.

5. It is to be distinctly understood that this Manual is issued under the authority of the Board, and that it is incumbent on all Revenue Officers to use it in the inspection of district offices. Errors and omissions should be brought to the notice of the Board.

6. This Manual may be briefly cited as "The Inspection Manual, 1891." It is interleaved with blank pages for the purpose of inserting any additions or alterations made subsequent to its issue.

C. E. BUCKLAND,

BOARD OF REVENUE, L.P.,
10*th March* 1891.

K. G. GUPTA,

Secretaries.

The remarks of the inspecting officer should be recorded in Register No. 26. 14-3-92.

TABLE OF CONTENTS.

PART I.

LAND REVENUE DEPARTMENT.

		Page
1.	Land Acquisition	1
2.	Land Registration	3
3.	Moonshi Khana	4
4.	Nazir's Office and Malkhana	12
5.	Partition or Butwarra	13
6.	Records—	
	(*a*) English Office	15
	(*b*) Current Records	16
	(*c*) Library	16
	(*d*) Mohafiz Khana	17
7.	Road Cess	19
8.	Settlements	24
9.	The Towjih or Revenue-Roll	25
10.	Wards' and Attached Estates	26

PART II.

MISCELLANEOUS REVENUE DEPARTMENT.

1.	Excise	35
	(*a*) Sudder Office	38
	(*b*) Subdivisional Office	38
	(*c*) $\frac{\text{Ganja}}{\text{Siddhi}}$ warehouses	41
	(*d*) Outstills	42
	(*e*) Sudder distillery	44
2.	Income Tax	46
3.	Stamps	48
4.	Stationery and forms	50

BENGAL SECRETARIAT LIBRARY.

INSPECTION MANUAL

OF COLLECTORATES

(EXCLUDING THE TREASURY AND ACCOUNT DEPARTMENTS.)

PART I.—LAND REVENUE DEPARTMENT.

1.—LAND ACQUISITION.

(*Land Acquisition Cases under Act X of* 1870.)

1. In how many cases was the preliminary enquiry alluded to in sections 4 and 5 of the Act, X of 1870, required to be taken?

2. Has the officer entrusted with the preliminary enquiry been authorized by Government?

3. Have the notifications in such cases been issued under section 4, and followed by declarations under section 6 of the Act?

4. If the land was for the Public Works Department, was the preliminary map, with memorandum of cost and draft declaration, forwarded to the Executive Engineer for submission to Government?

5. If for any other department, to the chief local representative of the department or company?

6. When no preliminary investigation was required to be made, and the land to be acquired is for the Revenue Department, were the draft declaration and the estimate forwarded to the Board?

7. If for any other department or company, has the Collector been supplied with the necessary information by some duly authorized officer of that department or company?

8. In such cases, has the Collector verified the information by enquiry on the spot, and attached his certificate as to the proper estimate of value?

9. Have the boundaries of land been properly given, and the area and general description stated?

10. Has the estimate of cost been prepared and submitted?

11. Has the estimate been sanctioned?

12. Has detailed survey of the land been made?

13. Who is the officer employed for this purpose?

14. Has any special establishment been sanctioned for this?

15. Has the map been prepared on paper ordinarily used by the Survey Department for village maps or on tracing cloth?

16. Has it been properly coloured, and does it contain the area and other particulars required by the Rules?

17. Has a copy of all plans of lands acquired for Railway purposes been forwarded to the Board?

18. When the Collector has been satisfied that the two plans represent the same land, was the survey tested on the spot by some competent officer, and the rates, descriptions, and quantity of land enquired into and ascertained by that officer?

19. Has the initial estimate been revised, and the amount of the revised estimate recorded?

20. Does it materially exceed the original estimate?

21. If it does, has the matter been reported on?

22. Has the revised estimate been prepared according to the rules contained in rule 21, Chapter I of the Land Acquisition Manual?

23. Has the notice under section 9 of the Act been served?

24. Has any land been given free of cost by the owner?

25. Have the Board given consent to the gift?

26. If so, has a deed of gift been executed?

27. Has the amount of compensation to be awarded been ascertained, as required by sections 11 to 15 of the Act and the rules on the subject (rule 27, Chapter I of the Land Acquisition Manual)?

28. Has any abatement of land revenue been offered by Collector?

29. When the area of the land to be acquired does not exceed one-twentieth of the parent estate, has the capitalized value been applied for and granted?

30. In such case, has the owner agreed that he will continue to pay the revenue without abatement?

31. Has the amount of compensation offered by the Collector been accepted by the several persons interested in the land?

32. Has any matter been referred to the civil court under section 15 of the Act?

33. Has the block of land covered by the declaration been split up into a number of separate plots, each plot representing a separate claim?

34. Has any dispute as to the apportionment of the amount of compensation arisen?

35. If so, has it been referred to the civil court under section 38 of the Act?

36. In the absence of any such dispute, have the particulars of the apportionment been specified in the award?

37. Has a separate finding been recorded by the Collector for the calculation of the additional compensation as required by Rule VIII of the Government rules?

38. If the proceedings under the Act have been conducted by an Assistant or Deputy Collector, and if the amount of his intended award exceeded the sanctioned estimate, or in any one case exceeded Rs. 10,000, was a reference made to the Collector on the point?

39. Has the certificate as to the suitability of the award under section 14 of the Act been recorded and signed?

40. After the award or reference to court was made, did the Collector take possession of the land under section 16 of the Act.

41 In case of urgency, when immediate possession was required to be taken, was the order of Government obtained previously?

42. If the land has been informally occupied, have all the interested parties given consent in writing?

38 "Has the Collector ordered under the Land Acquisition Manual that reference should be made to him in all cases of awards, and, if so, on what grounds?" 12-11-95.

"Is the final order on the record of the mutation case cast by the deciding officers in the shape of revised form No. 220A?"

12-11-95.

49. Has all necessary information been communicated to the Land Registration Deputy Collector to enable him to make the needful entries in Registers A and B as required by rule 71, Chapter I of the Land Acquisition Manual? 8-11-91.

"*General.*

1. Are the methods for improving land registration prescribed in Chapter V, page 45 of the Land Registration Manual, 1889, duly observed, and with what result?

2. Are mutations duly notified to the Road Cess Department and to the record-keeper? How is this done? (*vide* Rule 5, Chapter VIII, page 55, and form of order to the record-keeper and Road Cess Head Clerk, page 80 of the Land Registration Manual)."

14-3-92.

"10A. Have notes of lands taken for public purposes been made in Registers A and B, as required by rule 71, Chapter I, page 47 of the Land Acquisition Manual, and have entries of such lands been made, where necessary, in Register B, Part II?"

7-11-91.

43. When assessors were appointed by the civil court, was the assessor nominated by the Collector a gazetted officer of Government not below the grade of a Sub-Deputy Collector?

44. Has the amount of compensation been properly distributed?

45. Is a register kept, showing separately the receipts and disbursements on account of each land acquisition case?

46. In case when reference was made to the civil court, was notice of such reference given to the parties interested by the Collector?

47. If the land was acquired for a purpose which is not strictly a Government purpose, such as for a Municipality or a District Board, &c., was the whole cost of acquisition charged to such Municipality or District Board &c.?

48. In cases where, under special agreement, the parties have accepted a lump sum and distinctly waived or included therein the claim for additional compensation under section 42, has a written agreement been taken and filed with the proceedings?

49. Has the final report been prepared, and submitted by the Collector to the Commissioner of the Division, as required by rule 67, Chapter I of the Land Acquisition Manual?

2.—LAND REGISTRATION.

Registers.

Registers A and B.

1. Are they properly written up?

2. Are they paged and attested by the Collector or his assistant, and the number of pages in each register entered in his handwriting?

3. Have the registers been prepared according to alphabetical arrangement?

4. Has the leading word, and not the territorial distinction of the estate or village been taken as the proper name?

5. Are the names written in full?

6. Have the entries in each part of registers A and B been numbered in one consecutive series for the whole district?

7. Have different serial numbers been given to different estates and properties, and not to each share of an estate for which a separate account has been opened?

8. Has sufficient space been left to admit of corrections and insertion of the necessary notes from time to time?

9. Are subsequent alterations noted in red ink in the proper places as required by rule 11, Chapter VI of the Land Registration Manual, 1889?

10. In regard to revenue-paying lands, have all alterations in the amount of Government revenue and all partitions, &c., been noted?

11. When any entry is made in Register D, is a reference note made in column 8 of the general register?

12. Has the authority for each alteration, &c., been noted also?

Register C.

(*Mouzahwar Register*).

1. Has it been properly kept up?

2. Have the villages of each thana been entered in an alphabetical order, with a separate series for each?

Register D.

(*Intermediate Register*).

1. Have the entries relating to the local divisions been made in exact accordance with the details of the mouzahwar register?

2. Does column 6 contain sufficient details to admit of the necessary alterations being made with general registers A and B (when they are to be re-written), without reference to any other document?

Register 4.

(*Mutations*).

1. Has any special officer been appointed for this work?

(*a*). How many applications have been received up to date this year?

2. In how many cases has mutation been allowed?

3. In how many disallowed?

4. How many are pending above six months?

5. Has the record-keeper's report been taken previous to the issue of notices under section 48?

6. Was any case unnecessarily delayed, and who is to blame for it?

7. When mutation of name was allowed, was the information sent duly to the record-keeper by means of slips or the records themselves?

8. Have all the mutation fees been realized?

3.—MOONSHI KHANA.

GENERAL.

1. Are all the registers properly bound either in red khurwa cloth or as books or are there any loose sheets? Is there a label pasted outside with the number and contents of each register written on it both in English and Bengali?

2. Are the registers clean and neat, or dirty, and blotted? Is the writing in them fairly good? Are there many alterations and erasures, and when there are any, are they neatly made or smudged, and is each initialled by a superior officer or the Serishtadar?

3. Have the new numbers according to the new edition of the Board's Rules been entered on the labels outside the registers and the old numbers erased?

REGISTER D.

(INTERMEDIATE REGISTER.)

1. Is the number of the estate in Register A or B (as the case may be) correctly quoted at the head?

2. Are the serial numbers in the Mauzawar Register C of all mauzas comprised in the estate correctly quoted under head "Number in Mauzawar Register?"

3. Are the instructions at the foot of the Form (*vide* page 64 of the Land Registration Manual, 1889) strictly carried out?

4. Are all the interests in an estate expressed in terms of annas, pies, &c. If not, what other denomination is used, and why?

5. Does column 5 show correctly the tauzi sub-number and the number and year of the separate account case?

6. Are the mahals arranged in serial order according to their tauzi numbers?

7. Is the register kept in English?

8. Is the Deputy Collector in charge of the Land Registration Department held responsible for the accuracy of the entries, and does he initial and date each new entry in the register? 8-11-98.

"6. Annual revenue of the estate, if revenue-paying; if revenue-free, its annual rent." 4-1-94.

"3A. Are the registers kept up in English, or in what character? Are the figures used Arabic, or the numerals of any other language?"

"3B. Are registers used till they are exhausted, or are new registers unnecessarily opened every year?" 12-11-95.

"7A. Has any limit of time been prescribed for each step in routine work?"

"7B. Does the District Officer or the Head of each Department invariably mention the dates by which cases other than routine ones are to be carried out?" 12-11-95.

In the Board's Circular Order No. 14 of May 1890:

11. Are the rules at pages 11, 13, 16, and 45 of the Revenue Officers' Manual, regarding the transfer of ministerial officers, duly observed?

12. Are the rules as to filling up vacancies and employing apprentices at pages 43 and 71 of that Manual also observed?

13. Do Muhammadans get their fair share of appointments (*vide* Government Resolutions dated the 8th October 1886 and 30th August 1888)?" 14-3-92.

"14. Do all Revenue Officers keep a diary in the form prescribed by the High Court in their Circular No. 8 and General Letter No. 6 of the 10th September 1892, and do they insert therein on the cause list, immediately after the list of criminal cases, if any, a statement showing the revenue case-work done during the day and the time occupied by it, as required by Circular Order No. 12 of November 1892?"

"15. Are revenue cases entered forward in the diaries?"

"16. Is attention paid to the entries in Register 46—Leave of Ministerial Officers—in the grant of leave to subordinates?"

12-11-95.

4. Are the rules for the punching of court-fee stamps strictly observed ?

5. Have the securities of ministerial officers been properly tested ?

6. Has any ministerial officer been arrested for debt, or had recourse to insolvent court ? If so, why has he been retained in the service ?

7. Is there a proper distribution of work amongst the ministerial officers ?

8. Does the Serishtadar regularly examine all office registers, and attach his signature thereto as evidence of his having done so ?

9. Are cases decided during a month made over to the record-keeper in the next month ?

Registers.

Registers A. and B.

Vide Land Registration, page 3.

Register C.

(*Mouzahwar Register*).

Vide Land Registration, page 4.

Register D.

(*Intermediate Register*).

Vide Land Registration, page 4.

Register 1.

(*Settlements*).

Vide Settlements, page 24.

Register 2.

(*Partitions*).

Vide Partition or Butwarra, page 13.

Register 3.

(*Revenue-roll, fixed and fluctuating*)

Vide The Towjih or Revenue-Roll, page 25

Register 4.

(*Mutations*).

Vide Land Registration, page 4.

Register 5.

(*Land Acquisition Cases under Act X of* 1870).

Vide Land Acquisition, page 1.

Register 6.

(*Lands used for public purposes*).

1. Has the locality been properly described?
2. What lands are property of Government?
3. Any permanently rented from landholders?
4. Any temporarily rented from landholders?
5. Has a lease been taken for each?
6. Can any of these lands be given up at pleasure?

Register 7.

(*Persons admitted and enrolled as Revenue Agents*).

1. Has date of renewal been duly entered?

Register 8.

(*Miscellaneous Cases*).

1. Number of cases in this register?
2. How many disposed of and how many pending?

Register 10.

(*Certificates made under the Public Demands Recovery Act VII (B.C.) of* 1880).

1. Number entered?
2. How many satisfied.
3. Are sale and amount realised from time to time entered on the certificate?
4. How many of last and how many of current year still unsatisfied?

Register 12.

(*Separate Accounts under Sections* 10 *and* 11 *of Act XI of* 1859, *and Section* 70 *of Act VII* (*B.C.*) *of* 1876).

1. How many applications received up to date under each class?
2. Was the record-keeper's report taken previous to the issue of notice to see whether the applicant's name has been registered or not?
3. Was the notice accompanied by a copy of the petition?
4. In how many cases was objection made?
5. Any case referred to civil court?
6. In how many have orders for separation of account been passed?
7. Of these, how many by Collector and how many by civil court?

Register 9.

(*Requisitions for Certificates under the Public Demands Recovery Act VII* (*B.C.*) *of* 1880.)

1. Are all entries prescribed duly made ? 14-3-92.

Register 11.

(*Processes made over to the Nazir for service, and orders issued to him for execution in connection with certificates filed.*)

1. Is the register properly kept up ? 14-3-92.

Register 16.

(Applications for Waste Lands.)

1. How many applications have been received ?
2. Have they all been attended to ?
3. Have the entries relating to area, local divisions, &c., been made in accordance with the particulars given in the applications ?

Have the survey fees and value of timber on the land been fully paid ? 14-3-92.

Registers 17 and 18.

(Notices of enhancement and relinquishment.)

1. How many notices have there been since the last inspection ?
2. Have they been properly served ? 14-3-92.

8. Has a vernacular rubakari been written in each case?
9. Has the notice of separation been sent to the towjih mohurrir and the record-keeper?
10. Has the prescribed fee been realized and credited in each case?

Register 13.

(*Deposits made under Section* 15, *Act XI of* 1859).

1. For how many estates have such deposits been made?
2. Has the agreement alluded to in section 15 been signed?
3. Deposit how made?
4. Any amount paid from any deposit?
5. Any deposit withdrawn?
6. If so, was receipt of the depositor properly taken?

Register 14.

(*All Applications for Registry, Common or Special, under Sections* 40 *to* 44, *Act XI of* 1859).

1. How many applications received for common registry?
2. How many for special?
3. In the case of common registration, has the record-keeper's report been taken in order to ascertain the area of the village or villages in which the property is situated?
4. Have the notices been served as required by section 41?
5. Any objection?
6. If so, how disposed of?
7. Any case referred to civil court?
8. How many common registrations ordered by Collector?
9. How many by civil court?
10. When the order of registration was passed, was the information sent to the record-keeper?
11. In the case of special registration, has the preliminary enquiry under section 42 been completed?
12. Has the Commissioner's sanction been obtained?

Register 15.

(*Appeals of all kinds from the decisions of the Collector and his subordinates*).

1. How many appeals preferred?

Register 19.

(*Sales for Arrears of Revenue*).

1. Has column 14 been duly signed by treasurer and treasury officer?
2. How many estates fell into arrears?

3. Did the towjih mohurrir certify the amount due in each case of default?

4. Was the record-keeper's report taken in each case?

5. How many estates were exempted by the Collector under section 18, Act XI, 1859?

6. Was notice under section 6 served in the manner specified in that section?

7. Was special notice issued for any estate as required by section 5?

(*Sale under Act VII (B.C.) of* 1880).

8. Have certificates in forms Nos. 1 and 2, under sections 5, 7 and 9 been recorded?

9. Notice No. 4 issued?

10. In how many cases has money been deposited on notice alone?

11. In how many cases was attachment or sale necessary?

12. In how many was sale required to be made?

13. In what cases was immoveable property also required to be attached and sold?

14. How many of such sales were for entire estates, and how many for shares of estates?

Register 20.

(*Sales of Patni Talooks under Regulation VIII of* 1819).

1. Has the application for sales been presented at the prescribed dates, viz. 1st Bysack and 1st Kartick?

2. Were notices served as required by section 8?

3. Has the prescribed fee of one per cent. on sale proceeds been realized and credited in each case?

Register 24.

(*Hours of Attendance and Occupation of each officer during office hours*).

1. Is it properly kept up?

2. Has office been held regularly and at proper hours?

Register 25.

(*Claims to Money in Deposit*).

1. How many claims brought?

2. Is each claim properly examined?

3. Is nature of each deposit rightly entered?

4. Is report of the officer concerned taken?

5. Are Government claims always deducted before refund of deposit?

6. Is the order for refund recorded in the ~~hand-writing of the Collector, and~~ entered in words as well as figures?

7. Is the date of refund initialled by both the Collector and Accountant?

REGISTERS 21 AND 22.

(*Land Improvement advances and advances under the Agriculturists' Loans Act.*)

1. Have the applications for loans been presented in the prescribed form?

REGISTER 23.

(*Of under-tenures sold under Act VIII (B.C.) of* 1865.)

1. What number of tenures brought to sale during the past twelve months?

2. Was notice served as required by sections 4 and 5?

3. Has any sale been stopped on account of payment made?

4. Have certificate and possession been given to purchaser?

5. Have proceeds of sale been appropriated as required by section 12? 14-3-92.

duly entered?

7. Are the instalments in which the loan is repayable, with interest, noted?

8. What steps have been taken for the recovery of balances and the amount. 17-12-92. ears? 14-3-9.2

"9. Have any loans under the Agriculturists' Loans Act been given since the issue of Government Resolution No. 1638, dated the 22nd April 1892?",

"10. How far have the five conditions laid down been adhered to?" 12-11-95.

1. Have all petitions been entered in this register in accordance with the instructions given at the top of it? 14-3-92.

3 Are petitions taken as laid down in Rules 1 and 2, Section IX, page 135 of the Board's Rules? 14-3-92.

8. If the deposit was of longer date than three years, has the Board's or Accountant-General's sanction been obtained to refund?

Register 26.

(*Standing Order-Book*).

1. Is it properly kept up?
2. Are orders issued, carried out, and noted?

Register 27.

(*Petitions*).

1. Have all petitions not connected with any cases presented in the office been entered in this register, and have they been properly distributed?
2. Were receipts taken from the officers who received the papers after registry?

Register 28.

(*All other Papers, except English letters*).

1. How kept? In what state?
2. Does an officer who receives papers after registry affix his signature to column 6?

Register 29.

(*Precepts*).

1. How many received?
2. In how many cases has money been realized in full?
3. In how many partly?
4. What steps taken to realize the remainder?
5. Any precept countermanded in consequence of payment made voluntarily into court?

Register 31.

(*Admitted Apprentices*).

1. How are apprentices admitted, and what is the number attached to each department?
2. Any for more than five years?
3. Are they of proper age?
4. How long has each been acting?
5. Any suspended or dismissed for misconduct?

Register 32.

(*Estates held under direct management*).

1. How many such estates are there?
2. How are the collections of rent made?
3. What is the percentage of collections to demand?

4. Have the accounts of each estate held khas been rendered at the end of each quarter with a detailed balance sheet?
5. Do the Mehalwari accounts correspond with the towjih accounts?
6. When was the Khas Mehal Department last inspected and by whom?
7. Have the irregularities then noticed been since remedied?

Register 34.

(*Estates managed by the Revenue Authorities under Act XXXV of* 1858, *Act XL of* 1858, *or IX (B. C.) of* 1879).

1. Has the nature of disqualification been properly entered?
2. Has the number of dependent tenures been entered?
3. What is the percentage of collections to demand?

Register 35.

(*Attached Estates*).

Questions same as of Register 34.

Register 36.

(*Redemptions of Petty Estates*).

1. How many redeemed?
2. Has the Board's sanction been obtained in each case?
3. Any application still pending?
4. Has the purchase-money been paid into the treasury?

Register 37.

(*Register of Revenue Fines.*)

1. What amount received up to date?

Register 38.

(*Prisoners*).

1. How many?
2. Are dates of imprisonment and release properly entered?

Register 39.

(*New Estates*).

Vide The Towjih or Revenue-Roll, page 26.

Register 40.

(*Alterations of Assessment*).

Vide The Towjih or Revenue-Roll, page 26.

"8. Has a list of khas mahals been prepared for each district in accordance with Government Order No. 1109, dated the 17th March 1892, showing how each such mahal came to be brought under direct management, its revenue history, its area and rent-roll, and whether it should be retained as a khas mahal or not?"

"9. Have schemes been drawn up in all large estates of these classes for works of material improvement? Have they received proper sanction, administrative and professional? Have any such works been undertaken during the last six months?"

12-11-95.

Register 33.

(*Dependent tenures in Government estates.*)

1. Are the names and description of the tenures entered in the register?

2. Has the rent demand been properly entered?

3. Is the order under which the tenure was created or acknowledged noted?

4. Are changes of tenants duly recorded? 14-3-92.

REGISTER 41A.

(*Of records of cases not connected with any estate.*)

1. Are the records properly arranged and classified before they are made over to the record-keeper?

2. Up to what year have they been destroyed? 14-3-92.

3. Is the register revised every year as prescribed by Rule 16, Section XV, page 45 of the Revenue Officers' Manual? 14-3-92.

REGISTER 57.

(*Of all registers to be preserved permanently.*)

1. Is a single register kept for all departments, each department having a separate section of it, and the requisite entries being made in that section, when necessary, by the Ministerial Officer at the Head of the Department—*vide* Rule 12, Section II of the Records Manual, 1888.

2. Are the entries in columns 8 to 12 made by the record-keeper? 14-3-92.

REGISTER 64.

(*Of territorial and political pensions.*)

1. Are the permanent-payable orders carefully kept in office?

2. Is it accurately noted in each case whether the pension is for life, hereditary, or perpetual and transferable?

3. Have the pensions been drawn regularly?

4. Has entry been properly made on each occasion?

5. Whenever a delay of more than six months has occurred in drawing a pension, was the permanent-payable order forwarded to the Accountant-General?

6. Has the date of decease of any pensioner been noted?
14-3-92.

REGISTER 65.

(*Of the names of maliks receiving malikana in cash.*)

Register 41.

(*Shelf Register of Records*).

1. Have all the records received in the record room been entered in this register ?

Register 42.

(*General Register of Survey Records*).

Questions same as of Register 41.

Register 45.

(*Lands and Houses owned by Ministerial Officers.*)

1. Have the landed properties of all ministerial officers been entered in this register ?
2. Are there any officers owning property situated within this district ?

Register 46.

(*Leave of Ministerial Officers drawing Rs.* 10 *a month and upwards*).

1. Are entries properly made from time to time ?
2. Has any officer availed himself of unusually long leave ?
3. If so, on what account ?

Register 47.

(*Stamp Cases.*)

1. How many cases brought ?
2. In how many cases were prosecutions ordered ?
3. What amount realized by impounding ?
4. Have the fines or penalties imposed been all realized and credited ?

Miscellaneous Registers.

(Prescribed for Collectors to maintain under rules not issued by the Board).

Register of Government Decrees.

1. How many decrees registered ?
2. What is the total amount ?
3. How much has been realized ?
4. Amount unrealized ?
5. What steps have been taken to realize the arrears ?

Register of Pauper Suits.

1. Number registered ?
2. Total amount ?

3. Amount realized?
4. Arrears?
5. What steps taken to get in the balances?

Register of Civil Suits.

1. Were the circumstantial report and draft plaint drawn up by the Government Pleader submitted to the Legal Remembrancer?
2. Was sanction to the suit given by him?
3. Number instituted?
4. Number decided and with what result?
5. Number pending?
6. Is any Deputy Collector in charge of this department?

4.—NAZIR'S OFFICE AND MALKHANA.

1. Does the cash in hand correspond with the balance as per cash-book?
2. Does the cash-book show, in addition to other entries, the daily totals of receipts and payments included in the several subsidiary registers kept up by the nazir?
3. Is the acquittance-roll kept in the proper form, and are all receipts for sums above Rs. 20 duly stamped with an one-anna adhesive stamp?
4. Is the stock-book duly kept up?
5. Is the account of contingent charges properly kept, and is the permanent advance recouped at intervals?
6. Is the account of receipt and sale of printed forms and law books properly kept, and does the balance shown in the account tally with actual number in stock?
7. Are the sale proceeds regularly paid into the treasury and treasurer's acknowledgment received?
8. Are the entries above Rs. 500 in the nazir's treasury remittance-book initialled by the treasury officer, and those of Rs. 500 and less by the accountant and treasurer?
9. What kinds of fines are recovered by the nazir?
10. Are the recoveries duly recorded in the registers and paid into the treasury?
11. Are the rules for the service of process suspended in the nazir's room, and are they understood by him and his peons?
12. Is a cheque receipt-book kept for all process fees and for sums paid in as travelling allowances of witnesses? ^^^
13. Is a notice suspended in the nazir's department, stating that he must give receipts for process fees, and that payment without such receipt is at the risk of the payee?
14. What kinds of payments are received from other districts, and how are they disposed of?
15. Are sums paid in satisfaction of decrees properly and promptly disposed of?

Files of powers-of-attorney.

1. Are they duly maintained, as prescribed in Rule 4, Section XXIX, page 66 of the Revenue Officers' Manual? 14-3-92.

Register 1*A* (*Of notices of transfers of tenures or raiyati holdings at fixed rates under sections* 12, 13, 14, 15, *and* 18 (*a*) *of the Bengal Tenancy Act*, 1885)—

1. Is the register properly kept up and regularly examined by the Sheristadar? 14-3-92.

"8. Does the Accountant initial each entry in the Nazir's Treasury Remittance Book? Are the entries of Rs. 500 and over also initialled by the Treasury Officer, and those below Rs. 500 by the Treasurer?" 13-6-92.

"If unexpended are the amounts ~~held in deposit (as ordered by the Accountant General),~~?" 14-3-92.

"transferred to deposit after the interval of a month from the final disposal of the case?*" 9-4-99.

"* (*Vide* rule 57A, Chapter V, page 159 of the General Rules and Circular Orders of the High Court (Civil), edition of 1891.)"

9-4-99.

34. Is Register I of receipt and disposal of fees under Sections 12, 13, 15 and 18 (*a*) of the Bengal Tenancy Act, 1885, properly kept up by the Nazir and written up to date? Does the Deputy Collector regularly examine the register?

35. Is a monthly agreement made of Bengal Tenancy Act fees in Nazir's cash-book as directed in the Board's Circular No. 1 of November 1890? 14-3-92.

16. Is money paid for witnesses and civil prisoners accounted for and properly disposed of?

17. Is a register kept of tents and tent equipages?

18. Are the tents in good condition?

19. What precautions are taken to protect them from white ants and damp?

20. Are the rules for issue of processes and guidance of nazirs prescribed by the Board's resolution No. 372A, dated 2nd June 1877, observed and are alterations made in the register, as ordered?

21. Are the peons able to read and write their vernacular language, and has each a copy of the rules for the service of process? Are their diaries properly kept?

22. Are the registers of processes and peons, Nos. 43, 44, and 30 respectively, examined by the Serishtadar regularly?

23. Does each peon wear when on duty a badge bearing the number by which he is shown in the register?

24. How many salaried and occasional peons are under the nazir? Does the staff admit of reduction?

25. What number of processes was served by each during the past three months?

26. What is the longest period during which any public money (except the permanent advance) has been in the nazir's custody?

27. Does the Serishtadar examine the nazir's books and accounts? When did he do so last, and with what result?

28. Does the nazir keep an account of service postage stamps? Does the stock in hand tally with the balance?

29. Is the service postage account regularly examined and initialled by the Serishtadar? When was it last examined?

30. Does the nazir keep a complete list of office furniture?

31. Does this list bear the signature of any responsible officer?

32. Are there any surveying instruments in store, and what is their present condition?

33. Does the assistant or deputy collector in charge of the Nazir's ɔrtment at the close of each month satisfy himself and certify to the ɔctor that the nazir's accounts are properly kept?

5.—PARTITION OR BUTWARRA.

Register 2.

(*Partitions*).

1. How many estates have been brought under partition?

(*a*). Is there any specially appointed Deputy Collector for this [redacted]k?

2. If not, how has the work been distributed?

3. How many cases completed and how many pending?

4. Are there any old cases pending? If so, state the year in [redacted]ich they were commenced?

5. After an application for partition has been received, has the record-keeper's report been taken to see whether the applicant's name has already been registered in Register A?

6. Has the notice under section 21 of Act VIII (B.C.) of 1876 been issued?

7. Any objection brought?

8. If so, how disposed of?

9. Has the estate been declared as brought under partition under the provisions of section 31, Act VIII (B.C.) of 1876?

10. Has any subsequent application for separation of another share been made?

11. If so, how dealt with?

12. Any partition stayed at the request of parties?

13. If so, have the expenses incurred been realized?

14. Has the notice under section 51 been issued?

15. Have rent-rolls been filed? If so, are they verified as required by section 52, Act VIII (B.C.), 1876?

16. Is there any proprietor who has not filed rent-roll?

(*a*). If so, has he stated in writing the cause of his inability?

17. Have the rent-rolls been tested by the Deputy Collector?

18. Have notices under section 55 been issued?

19. Is any check employed to see at what rate the amin does his work?

20. Have amin's papers, if filed, been properly tested by Deputy Collector?

21. Have notices under section 63 been issued?

22. Has any estate been partitioned by amicable arrangement or by arbitration?

23. If so, have the arbitrators delivered the partition papers?

24. How were the arbitrators remunerated? If not paid for have the papers been recalled by the Collector?

25. If this mode was adopted, has the Collector assessed the land revenue himself?

26. Has procedure under section 71 been adopted?

27. How have any objections filed been disposed of?

28. Has any compensation been allowed under section 73?

29. Have proceedings determining the general arrangement of the partition been recorded?

30. Has this been submitted to the Collector and approved?

31. Have papers been submitted to the Collector for sanction?

32. Have separate extracts for each shareholder been prepared?

33. Have notices under section 80 been published by the Collector?

34. If any amendment has been made by the Collector, whether the papers and maps have been corrected accordingly?

35. Was any land redeemed under section 92?

36. What was the amount certified by the Deputy Collector?

37. Has the redeemed land been registered?

38. Were lots drawn in any case? If so in what way?

39. Was any joint petition presented for partition according private division?

"45. Is a statement (prescribed) showing the areas and number of the separate blocks (viz. what are called 'scattered parcels of land') in each of the newly-formed estates submitted with each case to the Commissioner for confirmation?"

"46. Are the order sheets in butwara cases kept in English, and every order recorded by the Deputy Collector with his own hand?"

"47. Is the actual date to which each case is adjourned clearly specified in the adjournment order, and the case put up on such date for further orders?" 12-11-95.

"Registers 60 and 61." 14-3-92.

40. If so, was it referred to the Collector?
41. Have the several proprietors been put into possession?
42. Was notice under section 123 issued?
43. Were any boundary marks constructed?

44. Are new estates created by partition regularly entered in part I of General Register A and the Revenue-roll? 14-3-92.

6.—RECORDS.

(*a*)—English Office.

1. Are the instructions contained in rules 1 to 6, Section 1 of the Records Manual, 1888, regarding classification and registration of English correspondence strictly followed?
2. Is the collection system thoroughly understood?
3. Is every fresh letter treated in the manner laid down in rules 10 and 11, Section 1, of the Records Manual, 1888?
4. Is care taken not to mix up two or more different subjects in a single file?
5 Is every letter both received and issued entered in the file slip as soon as it is received and issued?
6. Are rules 13 to 17, Section 1 of the Records Manual, 1888, regarding the arrangement of current correspondence, strictly attended to by the head-clerk?
7. Do the clerks keep files on their tables after they are disposed of?
8. Are office notes or "keep-withs" kept in the file to which they belong?
9. Are all letters received and issued invariably entered in the registers? and are these registers written up to date?
10. Is attention paid to rules 8 and 9, Section I of the Records Manual, 1888, prescribing the mode of keeping the Index Register and Registers I and II, and of the incorporation of the different portions of each register into one volume at the end of the year?
11. Have the registers of past years been bound?
12. Are Registers I and II kept up to date?
13. Are new registers prepared every year?
14. Are dockets written intelligently and neatly?
15. Is a list of returns and reports due hung up before the head-clerk, with a view to their punctual submission to the higher authorities?
16. Are the files examined prior to their transfer to the record-room?
17. Is the retention of a file at the expiration of a year noted in the Index Register for that year?
18. When is column 4 of the Index Register filled up?
19. Are additions and alterations made in the Board's Rules, Board's circular orders, and Civil Service Regulations, as printed slips are received from the Board, Government, &c.?

20. Are corrections made in the Regulations and Acts (both of India and Bengal) whenever, by any new enactments a part or the whole of any Act or Regulation is repealed or amended ?

21. What officers, superior and ministerial, are responsible for seeing the corrections referred to in questions 19 and 20 done ?

22. Are the attendance and leave registers duly kept up ?

23. Does the head-clerk keep a book for note of orders from the superior authorities having general application, and does he refer to it when occasion requires ?

24. Is a copy of all such orders marked as "General Order" and placed in its respective compartment for reference ?

25. Are all letters to the address of one authority enclosed and despatched in a single envelope ?

26. Are the Collector's diaries filed together in a form convenient for reference?

(*b*)—Current Records, Section III of the Records Manual, 1888.

1. Is a ministerial officer placed at the head of each department and held responsible for all papers of any one in his department?

2. Is there a separate press for the papers of each department and has the officer in charge of the department the key of it in his custody?

3. Does the Serishtadar see that papers duly received are duly made over to the departmental officers?

4. Are rules 3, 4, and 5, of Section III, of the Records Manual duly attended to ?

(*c*) Library.

1. Have the books been collected together in one place and placed under the charge of the Collectorate head-clerk ?

2. Has a separate room been assigned for the library ?

3. Has the catalogue been revised in accordance with the Board's circular No. 6 of May 1889? When was it last revised ?

4. Have missing books, if any, been accounted for ?

5. Are books removed from the library without the permission of the head of the office ?

6. Have receipts been invariably taken from officers removing books ?

7. Have these receipts been always returned or cancelled when the books are returned to the library ?

8. Do Collectors, upon receiving charge of the office, satisfy themselves as to the state of the library ?

9. Have all books been kept in *almirahs* under lock and key ?

10. Does the head-clerk himself keep the keys of these almirahs ?

11. Who remains in charge of the library during the absence of the head-clerk from office ?

12. Has a list been kept of all maps in the library ?

13. Is especial care taken to see that the maps are in good order ?

27. When was the quinquennial and annual destruction of papers made under Rules 7 and 8, Section VI, page 13 of the Records Manual?

28. Does the Collector correspond with his subordinates by means of an order or reference book and not by formal letters (*vide* Government Circular No. 1622J, dated 10th April 1891, and Rule 16, Section XXI, page 52 of the Revenue Officers' Manual)?

14-3-92.

14. Have the Indian Law Reports, Calcutta, and Vernacular Gazettes, and Quarterly Civil Lists been dealt with as ordered in Section XXVIII, page 66 of the Revenue Officers' Manual? (Board's Circular Orders Nos. 12 of June 1890 and 2 of May 1890).

15. Have any steps been taken to get rid of useless and obsolete books from the library (Records Manual, page 13), where space is needed for other books?" 14-3-92.

(*d*)—MOHAFIZKHANA.

1. Are the records arranged according to pergunnahs and estates as required in rule I, Section II, of the Records Manual ?

2. Is a separate shelf set apart for every pergunnah, and is the name of the pergunnah clearly and durably written on the shelf ?

3. Have periodical returns and papers of a general nature a separate press assigned to them ?

4. Are the records of estates not borne on the revenue-roll of the district arranged by estates in a different series from that of estates borne upon the district-roll ?

5. Are records of lands belonging to the district, but borne on the revenue-roll of other districts, kept here ?

6. Are records of lands belonging to other districts, but borne on the revenue-roll of this district, kept here ?

7. Are all cases of whatever nature connected with one estate kept together ?

8. Is each case tied up separately between boards, and are all the cases of one estate included in one bundle ?

9. Does each bundle contain a list of the enclosed cases with the date of the year in which they occurred ?

10. Is the name and date of the case inserted in the list when a fresh case is added to the bundle ?

11. Is a register kept of the contents of each shelf ?

12. Is a general index register in form No. 41 kept up ? Is it up to date ?

13. Are all valuable documents, including quinquennial papers, rent-free registers, copies of title-deeds, kept under double lock and key ? Who keeps the keys ?

14. Are such documents in good condition ?

15. Are they kept in a wire rack or in a separate almirah ? If an almirah, is it tin-lined, and are the front and sides filled up with wire work to admit of the free circulation of air ?

16. Are survey records and maps kept separately ? Have they got separate registers of their own ? How are they arranged ?

17. Are they in good condition ?

18. Are they periodically inspected by the Deputy Collector in charge or the Collector ?

19. When were they last inspected ?

20. How many different departments are there at present in the Collector's office which are required to make over their records regularly to the record-keeper ?

21. Up to what date have the records of each of these departments been received by the record-keeper ? Up to what date have the records been received from each sub-division ?

22. Are the rules given in the Records Manual observed in furnishing records required for reference, as also at the time when they are required ?

23. Are the papers of a record divided into A, B, C files before it is made over to the record-keeper ?

24. Are all papers connected with each case classified strictly in accordance with Appendix III of the Records Manual ?

25. Are the B and C papers stamped as required by the Records Manual ?

26. Do the record-keeper and his assistants understand thoroughly the system of classification ?

27. Are there two fly-leaves to each record ? Are these fly-leaves correctly filled up ?

28. Does the record-keeper check the classification by departmental officers before placing a record on its proper rack or shelf ?

29. Are the A, B files kept together, and the C file on a separate rack ?

30. Are the C papers on their separate racks arranged according to dates of decision and classes of cases ?

31. Are C papers two years old destroyed in January of each year ?

32. Up to what date have they been destroyed ?

33. Are B papers destroyed annually after 12 years ?

34. Up to what year have they been destroyed ?

35. Are there any B and C papers in the record-room more than 12 and 2 years old respectively ?

36. If so, what prevented their destruction at the prescribed time ?

37. Are applications for information as well as for copies made in printed forms ?

38. Has the nazir a good supply of these forms ?

39. Is information required promptly supplied to the applicants ?

40. Are the registers of applications for information and copies regularly kept, and are they up to date ?

41. Are the sale proceeds of useless papers regularly paid into the Treasury ?

42. What is the number of cases in which folios have been returned under rule 21 of Section VIII of the Records Manual ?

43. How many applications for unstamped papers and documents, and how many for stamped copies are now pending for disposal ?

44. Are copies of surveyor's village plans and of thakbust and khasra maps freely supplied to the parties who apply for them ?

45. How is the task of comparing performed ? Is it done by an officer of the fixed establishment or by a special comparer ?

46. Has the record-keeper and his assistant given security (*hazir zamin*) ?

47. How many records are lying in the record-room not yet deposited in their proper places ?

48. What is the oldest date on which any of those were received ?

49. What sort of paper is used for the vernacular records ?

50. Do the records suffer injury from insects or damp ?

51. Is the accommodation sufficient ?

52. Who has access to the record-room ?

53. Is there a " no admittance " notice [illegible] the door ?

54. How many copyists are employed under the record-keeper, and what are the average earnings of each ?

27. Is a fly-leaf attached to each record, and filled up according to Rule 4, section IV of the Records' Manual? 14-3-92.

Are they made on tracing cloth under Rule 23A, Section VIII, page 20 of the Records Manual? (Board's Circular Order No. 8 of June 1890). 14-3-92.

55. Are all the court-fee stamps contained in the record properly punched as required by Section 30 of the Court Fees Act? Is the punch used for this purpose round?

56. Are they punched a second time at the record-room with a triangular punch?

57. Are the dates of punching by the record-keeper duly recorded upon the fly-leaf?

58. Are the punched-out pieces regularly burnt or otherwise destroyed?

59. Are the labels affixed to copies, certificates, or other similar documents liable to be stamped under the Court-fees Act, cancelled by punching out with a square punch a portion of the label in such a manner as to remove neither the figure-head nor that part of the label upon which its value is expressed, and as an additional precaution is the signature of the officer attesting the document with the date written across the label and upon the paper on either side of it?

60. Is occasional inspection of records made at least once a quarter by heads of offices, in order to ascertain that the stamps have been properly punched and have not been removed?

14-3-92.

"66. Is Register 41B kept up in the record-room properly? Does it show all departments which send in records? What is the greatest amount of delay between the disposal of a case and its despatch to the record-room? What number of records has the record-keeper received, but not registered and shelved?" 12-11-95.

64. Are disposed of cases from the Moonshikhana handed over monthly to the record-room within the first ten days of each month? (Circular Order No. 14 of November 1891).

65. Does the Collector examine regularly Register 41B and see that the records received are duly entered in the Register by the Record-keeper, and promptly dealt with? 14-3-92.

55. Are all of the court-fee stamps contained in the record properly punched and further defaced by the signature of one of the court officers across them ?

56. Are they punched a second time at the record-room ?

57. Are the dates of punching by the record-keeper duly recorded on the records ?

58. Are the punched-out pieces regularly burnt ?

59. Is periodical inspection of records made by heads of offices in order to ascertain that the stamps have been properly punched and have not been removed ?

60. Are all settlement records and papers carefully kept ?

61. Are settlement *ruidads* kept in tin-lined almirahs ?

62. Have the Commissioner's instructions (if any) about the record-room on his last inspection been carried out ?

7.—ROAD CESS.

Register I.

1. Is this register written up from Collector's registers A to B and Nos. 12 and 39 ?

2. When an estate falls in two or more fiscal divisions, or when two or more such divisions are comprised in one estate, is the estate entered once for all under the division in which the greater portion is situated ?

3. Are all the estates numbered consecutively for the whole district, or is there a separate series of numbers for each sub-division ?

4. Have the revenue-paying estates in each thana been entered first and revenue-free estates afterwards, or in what order ?

5. Have waste lands and relinquished railway B and C lands been entered in this register ? On what principle have the former been valued ?

6. Are the names of all the recorded proprietors entered in column 4 ?

7. Are all the columns in this register duly filled up ?

8. Was each estate under partition at the time of preparing the register entered under one number ?

9. Were estates the partition of which was sanctioned after the writing of the registers, but before the completion of the valuation of the district, separately valued ?

10. Was the valuation of an estate the partition of which was sanctioned after the completion of the valuation of the district considered final ?

11. Were portions of estates for which separate accounts under Act XI of 1859 had been opened before the writing of the register entered separately ?

12. Were portions of estates for which separate accounts had been opened during valuation separately assessed ?

13. Was the valuation of a portion of an estate of which separate accounts had been opened after the completion of the valuation of the district considered final?

Register II.

14. Are the estates in this register entered in the same consecutive order as in register I?

15. Are tenures transcribed from Collector's registers E to K and 14?

16. Is the description of the tenure clearly given in column 4, so as to show what the degree of subinfeudation is?

17. Have all lakhiraj lands entered in part IV of any return filed under section 16 been entered in this register as tenures of the estate or tenure for which the return was filed?

18. Have any confirmed lakhiraj tenures recorded in the Collector's register found their way into this register? If so, how have they been dealt with?

19. Are the tenures numbered? If so, are those relating to each estate numbered separately?

20. Are all the columns in this register duly filled up?

Register III.

21. Taking at random some of the entries in this register, showing fines realized, do they tally with the treasury receipts kept in the office?

22. Have all remissions been duly sanctioned by the Commissioner?

23. Are all the columns duly filled up?

Register IV.

24. Are columns 1, 2, and 3 filled up from registers I and V and column 4 from the valuation rolls?

25. Taking at random a few of the entries, is the total, *vide* column 15, correct with reference to the entries in columns 4 and 5 and the Government revenue, if any?

26. Is the total cess divided into instalments with due regard to the instructions for the preparation of this register?

27. Taking some of the entries at random, does the demand entered regarding each tally with the demand shown in the zemindari accounts?

28. Are all the columns duly filled up?

Registers V to XIII.

29. Are all the columns duly filled up?

Valuation Statement.

30. Has the valuation statement of each estate been written according to the prescribed form?

31. Is the valuation statement of each estate filed with the records thereof while valuation or revaluation of each thana is proceeding, and

23A. Is care taken not to impose fines so heavy that the parties cannot possibly pay them? 14-3-92.

"new tauzi ledger." 14-3-97.

"kist." 14-3-97.

are the statements taken out of the records and bound together in consecutive order when the valuation or revaluation of the thana is completed?

32. Does the statement show clearly the various degrees of sub-infeudation which the estate has passed through?

33. Are the details of the tenure held direct from the proprietor entered below the entries for the estate itself?

34. Are the tenures entered in the order in which they are written in part III of the proprietor's return?

35. I the annual value of each tenure subdivided into the annual value of each of the four parts, and does the total amount entered in column 20 tally with the amount entered in column 10?

36. Is the amount of rent paid for each tenure or sub-tenure entered in column 21 opposite such tenure or sub-tenure?

37. Are all the sub-tenures of any one tenure entered immediately below that tenure before the details of the tenure next in order are brought on the statement?

38. Do the details of the lakhiraj lands in part IV appear opposite the name of the tenant or sub-tenant within whose tenure they may be situated?

39. Is any reduction shown in the statement on account of allowance for collection of the cess from the lakhirajdars?

40. Have all rent-free or revenue-free lands under Rs. 5 annual value been exempted from valuation?

41. What has been done when several such plots aggregating above that limit were in the possession of one person?

42. What means were adopted to ascertain whether one individual held two or more rent-free plots of the aggregate value of Rs. 5?

43. Are amendments of valuations on appeal duly noted?

44. Has any valuation been altered after it became final? If so, why and by what authority has the alteration been sanctioned?

Demand, Collections, &c.

45. Is the demand statement in the form of zemindari accounts duly kept up?

46. Is the joint demand on account of both road and public works cesses shown against each estate without distinction?

47. Are chalans bearing the words road and public works cesses stamped on them, made use of for all such payments?

48. Is a list of defaulting estates prepared at the end of each quarter?

49. Are all subsequent realizations duly noted in it?

50. Taking some chalans of money paid into the treasury at random, are the amounts entered in them duly accounted for in the zemindari accounts, and are these latter written up to date?

51. What vouchers and registers are kept of payments made into the treasury through the Road Cess office, *e.g.*, of fines levied and expenses of valuations and arrears of cess and talabana realized through peons of the department?

General and Miscellaneous.

52. Was any lakhiraj holding which had been entered in register No. 1 included in part IV of the zemindar's return? If so, how was it treated?

53. Have entries been made in registers I and II from the supplementary and additional returns submitted in accordance with Chapter IV, part II of the Cess Act?

54. Have entries been made in registers I and II under Chapter VI, part II of the Cess Act, of the petty lakhiraj holdings of Orissa and Midnapore?

55. Have estates received by transfer from other districts during and after valuation been entered in the registers?

56. Were statements of peons concerning the due service of notices duly recorded?

57. What was the total amount of fine imposed for non-submission of returns, and how much of it was realized?

58 Were the weekly certificates in forms A and B duly submitted to the District Judge?

59. Were all estates paying less than Rs. 100 revenue valued summarily? If not, how many or what portion of these were valued on returns, and on what principles were they selected?

60. Were the summary valuations generally made on multiples of Government revenue, or at a certain rate per acre? Why was the one mode adopted in preference to the other?

61. In how many instances were the summary valuations objected to?

62. How many and what proportion of the tenures of less than Rs. 100 rent were valued summarily? Were the summary valuations generally accepted or not?

63. How many estates and tenures were valued under section 21? Was it necessary in any case to hold a local enquiry for the purpose? By whom was such enquiry conducted?

64. What rule was followed in selected revenue-free estates for summary valuation?

65. Were returns filed under section 31 on account of estates summarily valued dealt with like returns filed under section 16?

66. Are estates or portions of estates lying within municipalities excluded from valuation or not?

67. Are Government forests; all lands held as part of, or for the purposes of railways and of the Sone, Orissa and Midnapore and Hidgellee Tidal Canals excluded from valuation?

68. Have assessments made on rights of fishery, as distinguished from proprietary right in the land which is covered by water, been all cancelled, and is the proportion of revenue due on jalkars exempted from assessment excluded from the revenue of the estate on which the deduction referred to in clause 1, section 41 of the Cess Act, is allowed in the calculation of the Road and Public Works cesses?

69. Is there any estate in the district which pays Government revenue, but does not exist? If so, was it valued or not?

70. How were estates the values of which are less than the amounts of their Government revenue valued?

71. When a person whose name is altogether omitted from the zemindar's return or entered in the same as a cultivating ryot, claimed to be a tenure-holder, what procedure was adopted?

72. Has the Patnidar who holds the lease of several estates or portions thereof at a certain aggregate jama filed separate returns, apportioning the rents to the tenure on each estate?

73. What course was adopted in cases where different parties filed returns for the same estate, or where the aggregate of the shares claimed by all exceeded 16 annas?

74. In estates held in coparcenary, have the several share-holders submitted a general return for the entire estate?

75. If not, was the submission of the return of a share held sufficient compliance with the requirement of the law?

76. When mutation of proprietors' names is made under Act VII (B.C.) 1876, is a note thereof made in the road cess registers?

77. When there is a dispute between the zemindar and his tenant or ryot as to the amount of rent, what course was followed, *i.e.*, on what amount was the valuation made?

78. How were estates the property of Government valued with respect to section 41?

79. What course is adopted in realising arrears from non-resident proprietors?

80. What is the longest period for which an estate is in arrear?

81. Has the non-existence of any revenue-free estate summarily valued been reported during collection? If so, what course has been adopted in such cases?

82. What establishment of clerks and mohurirs is retained as forming the permanent staff? What work is performed by each? Is there any room for reduction? Has the head-clerk given any security? If so, for what amount?

83. Are all copies granted on plain paper? If not, when is stamp called for? What registers are kept up for the purpose?

84. Is there any account kept of the cess collected by other districts for portions situated in this district, and *vice versâ*?

85. Were the parties who failed to file returns in due time promptly warned of the imposition of the fine by a notice in the vernacular printed form?

86. Are the vernacular records of each estate or property numbered and arranged in the order of the entries in registers I, V and VI?

87. Is there a list attached to each file showing the number of papers it consists of, and is this list added to from time to time?

88. Are the various papers on each file marked to show how long each should be preserved, and are the files cleared by the annual destruction of old papers?

89. Is a register of petitions kept in the prescribed form?

90. Is a register of contingent expenses kept up in due form?

91. Is an acquittance roll kept, and are receipt stamps taken on payment of salaries of more than Rs. 20?

92. Are the registers of letters received and issued and the index register of English correspondence punctually and correctly prepared in this department?

93. How are costs of process fees met?

94. Is the procedure for the payment of land revenue closely followed in the case of payments of the road and public works cesses?

95. Is care taken to recover within proper time the Government thare of the cost of valuations and revaluations?

96. Have the benefits arising out of all fairs or hauts been assessed to cess?

97. Is malikana properly assessed to cess?

98. How have estates been assessed when a tenure-holder pays a higher rent to the zemindar than he receives from the ryots?

99. Are the monthly statements for the agreement of accounts between the Cess and the Treasury offices prepared regularly?

100. Have the orders and suggestions made at the last inspection been carried out?

8.—SETTLEMENTS.

Register 1.

1. How many estates have come under settlement during the year or half-year under report?

2. Are there any cases pending more than a year? If so, state the dates on which they were commenced?

3. What measures have been, or are being, taken for procuring the attendance of persons entitled to settlement?

4. Has a canoongo or amin been appointed and furnished with the necessary papers?

5. If a canoongo or amins have given in his or their papers, have they been compared with the maps and checked? If so, by whom?

6. Any objection to the canoongo or amins' measurement made?

7. If so, how dealt with?

8. Has measurement been tested?

9. Have the papers of each record been sorted into two classes by keeping the more important ones required for the current settlement in one separate file for ready reference?

10. Has a vernacular proceeding been drawn up to accompany the English report?

11. Do the farmers pay in their Government revenue regularly?

12. Was there any case of default? If so, how dealt with, and with what result?

13. How rates of assessment have been determined, and have the rules prescribed for such determination been observed?

14. Have the rights of resident ryots been carefully ascertained and recorded?

101. Are the provisions of the Board's Circular Order No. 7 of March 1891 fully observed ? 14-3-92.

9—THE TOWJIH OR REVENUE-ROLL.

1. Is the classification of estates under the heading "Fixed and fluctuating" in accordance with Board's Rules, Chapter IV, Section 1?

2. Is the sub-division of the fixed department into five classes duly made?

3. Are all alterations in the revenue-roll punctually entered and reported quarterly to the Commissioner and the Board?

4. Is the towjih demand or the mofussil jumma shown in the revenue-roll in the case of estates held khas?

5. When has the revenue-roll been last recopied? Was the old copy sent to the Board?

6. When an estate the lands of which still exist is removed from the roll, is it entered in Register B, Part I?

7. Have there been any redemptions ~~of petty estates? and if so,~~ have they been entered in Register No. 36?

8. In the case of estates on the fluctuating towjih, is such alteration as may be necessary in the amount of demand shown made regularly and punctually after the close of each year?

9. When separate accounts are opened or deposits made for the protection of estates, is this noted in the revenue-roll? *See* Board's Rules, Chapter IV, Section XII.

10. Are there any estates the collection of revenue from which is held in abeyance pending settlement? If so, how long has it been so held in abeyance, and what progress has been made towards a settlement?

11. Is a statement of demands, collections, and balances of each estate punctually prepared after each latest day for the payment of revenue?

12. Are the zemindari accounts prepared in the prescribed form in accordance with Board's Rules, Chapter IV, Section XVI?

13. Is Board's rules, Chapter IV, Section XVI, Clause 4, understood and followed?

14. Is the annual revision of the land revenue demand made at the end of each year under the supervision of the Treasury Officer and the Collectorate Serishtadar?

15. Do these officers inspect the Towjih registers with the view of ascertaining that all changes have been recorded in them?

Register 3.

(*Revenue-roll*).

1. What is the total number of estates on the roll?
2. Have any been transferred to other districts?
3. Have any been received by transfer?
4. How many fell into arrears during the current year?
5. How many were ultimately sold?
6. Are particulars of change of hands noted in register A?
7. Are branch registers prepared according to pergunnahs?

Register 39.

(*New Estates*).

1. Have all newly-acquired estates been entered in this register?
2. Have the necessary measures been taken for their settlement, &c.?

Register 40.

(*Alterations of Assessment*).

1. Are alterations properly noted?
2. Has the necessary authority been previously received?

WARDS' AND ATTACHED ESTATES.

Collector's office.

1. How many estates in the district are administered by the Court of Wards under Act IX (B.C.) of 1879?
2. Are there any Attached estates in the district under management, and if so, how many, and under what orders were they each placed under the superintendence of the Collector?
3. Have all the registers mentioned in the annexed memorandum been written up to date, and have they been properly kept in each case?
4. Have all the prescribed reports, returns and statements due up to date been received from each Manager and Guardian? What are in arrears, and why?
5. Are the periodical returns and statements relating to each estate prepared and submitted with punctuality to the higher authorities?
6. Have the accounts received up to date been properly scrutinized and examined in the manner laid down in rule 8, Section IV, Part I of the Wards' Manual?
7. Have all the Managers and Guardians executed the agreements required of them?
8. Is the personal ledger of each Manager showing his receipts and disbursements properly kept in the account department of the Treasury, and are advice lists daily sent to the Manager?
9. What is the permanent advance sanctioned for the Manager of each estate?
10. Have the directions contained in rules 18 to 25, Section IV, Part I of the Wards' Manual, been strictly followed in the case of each estate?
11. What special arrangements for the receipt, custody and disbursements of money have been made in the case of those estates to which the provisions of the rules above cited cannot conveniently be applied? Have these arrangements been reported and sanctioned.

10.—CERTIFICATE PROCEDURE.

1. Are registers 9, 10, and 11 properly kept up?

2. Are registers 9 and 10 compared monthly?

3. What is the number of certificates filed during the past twelve months, the number brought over as pending at the commencement of the period, and the total number for disposal during the twelve months? How many have been disposed of? What is the cause of large arrears, if any?

4. Are the orders as to requisitions under (2) and (3) of Rule 3A, Section 5, page 27 of the Manual, carefully observed?

5. Is care taken that Register 11 is not kept up by the Nazir, or in his office? Is his signature always taken as processes are made over to him and returned by him after service? (rule 4, Section 5, page 27 of the Manual).

6. Are the rules as to the affixing of stamps to the following documents observed?:—

(*a*) Petitions under section 12 or other petitions presented in course of the trial of a case (*vide* note to Section 12 of Act VII (B.C.) of 1880, page 7 of the Manual).

(*b*) Memorandum of appeal from the orders passed by a Certificate Deputy Collector in regard to certificates filed for arrears of rent (note 2 to Section 16 of the Act at page 8 of the Manual).

(*c*) Reports to Collectors by Managers under the Court of Wards of realisations effected under a certificate (rule 19, page 20 of the Manual).

(*d*) Certificates of sale granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue Officer (Rule 7, page 26 of the Manual).

7. Are Managers under the Court of Wards required to pay the fee mentioned in Section 21, Act VII (B.C.) of 1880, when they have occasion to inspect a certificate register?

8. Have all Subdivisional Officers been vested with powers under Section 4 (*c*) of Act VII (B.C.) of 1880 as ordered in the Board's No. 753A, dated 19th July 1888? If not, why?

9. Do Requiring Officers make their requisitions to the certificate officer in proper form and without undue delay?

10. Is there any undue delay on the part of the Certificate Officer in making certificates?

11. Are requisitions to the Collector to make certificates in cases of refusal of the Certificate Officer to do so of frequent occurrence?

12. Is there any undue delay in the disposal of petitions of objection?

13. Is immoveable property, which becomes attached by the service of the notice under Section 10, again attached by separate process before sale? If so, why? (see rule 1, Section 3, page 17 of the Manual).

14. Is care taken to secure the proper service of notices under Section 10 of Act VII (B.C.) of 1880?

15. Are certificates borne on the pending files and registers till legally set aside, fully satisfied, or barred by limitation? Are costs and interest recovered before the certificate is considered as fully discharged?

16. Is care taken to exclude from certificates interest falling due after they have been made?

17. Are costs ever awarded to successful objectors, and if so, why?

18. In how many cases have excessive costs been remitted under Rule 5A, page 18 of the Manual?

19. Is the making of certificates postponed in the cases referred to in rule 5B?

20. Do Collectors take measures to clear their registers by striking pending certificates off the file as contemplated by rule 6, page 18 of the Manual?

21. Is the procedure laid down for the recovery of demands from debtors who reside in districts other than that of which the Collector has made the certificate carefully observed?

22. Does each Collector actually executing a process defray the cost of such service, crediting in his own district the recoveries on account of such costs?

23. Are such sums as are realised under Act VII (B.C.) of 1880 to be transmitted to other districts sent by remittance transfer receipts free of premium?

24. Are all costs, that is, the value of court-fee stamps affixed to the applications for certificates and any sums advanced for costs in Court of Wards' cases, recovered, together with the demand for which the certificate is made?

25.. Is the rule that court-fee stamps are to be affixed to the application for issue of process and not to the processes themselves carefully observed ?

26. In the case of certificates for the recovery of rents due to Wards' Estates, are Managers reminded when they fail to push on cases ?

27. Is the law as to limitation in the case of applications for the execution of certificates on account of Wards and Government estates as explained in Rule 4, page 18 of the Manual, acted up to ?

28. Is any pecuniary burden ever thrown on Government in the recovery of rent arrears in Wards' estates, and, if so, why ?

29. Do Managers invariably report to the Collector all payments made to them or with their consent in satisfaction of a certificate ?

30. Is the procedure laid down in Rule 20, Section III, page 21 of the Manual, for the recovery of cess from joint-holders of estates observed ?

31. Are post-card notices issued, and is due care taken not to file certificates in doubtful cases (*vide* Rules 21 and 22, Section III, page 21 of the Manual) ?

32. Is care taken not to issue or, if issued, to set aside certificates when questions of right or title are concerned ?

33. In Wards' cases is care taken not to file certificates in any cases in which the claim is open to reasonable question.

34. When the execution of instalment bonds by debtors to Government or to Wards' estates is permitted, is care always taken to add to such documents a written agreement bringing them under the provisions of Clause 8, Section 7 of Act VII (B.C.) of 1880, and by registration ?

35. Do Requiring Officers and Certificate Officers mutually bring to notice delays in different stages of the proceedings and aid each other in the prompt disposal of certificate cases ?

36. Are certificate cases divided into heads with a separate register for each and a residuary head of Miscellaneous ?

37. Are the cases of each head dealt with group by group in the order of institution, or are the files arranged according to the stage reached ?

38. Is an order sheet attached to each certificate case and carefully written up (*vide* paragraph 5 of the Board's Circular Order No. 7 of December 1891).

39. Do certificate officers inspect at least once a week the work in the hands of each muharrir, and satisfy themselves that no delay is allowed at any stage?

40. Are final orders passed without delay in cases ready for disposal, and are such cases at once removed from the pending bundles?

41. Are post-card notices given to the parties concerned of the cancellation of certificates which were made by mistake?

42. Is the procedure laid down in Rule 1, Section 4, page 22 of the Manual, strictly observed?

43. Are the rules of the High Court in respect of the attachment of moveable property and amount of deposit to be made by a decree-holder purchasing with the leave of the Court, and the rules of the Lieutenant-Governor of Bengal for the maintenance and custody of live-stock and other moveable property above the value of twenty rupees while under attachment observed, so far as they are applicable, in proceedings taken for enforcing certificates?

44. Are sales of immoveable property of frequent occurrence? If so, why?

45. Do the Civil Courts notify to the Collector of the district all orders for the attachment of estates and shares? Is failure to do so brought to the notice of the District Judge by the Collector? (see Rule 8, Section 4, page 26 of the Manual). 14-3-92.

28. Is the audit and check prescribed by the Board's Circular Order No. 4 of June 1891 carried out? 14-3-92.

12. What is the amount of cash balance in the hands of each Manager as ascertained from the last monthly account current, and how often is each Manager required to make remittances to the Government treasury?

13. Have the securities furnished by the Managers and Guardians been tested; if so, by whom, when, and with what result?

14. When were each of the Manager's offices last inspected, and have the inspection memoranda been submitted to the Commissioner?

15. Are the deeds and documents of any estate deposited in the Treasury? If so, where is the treasurer's receipt kept?

16. Have the Government or other securities belonging to Wards' and Attached estates been sent by the Managers to the Comptroller-General for safe custody? Have the receipts for the same been returned to the Managers?

17. Have the interests and dividends receivable up to date on Government or other securities or shares been regularly drawn and paid to the credit of each estate, and has information been furnished to the Managers for entry in their cash-book?

18. Are the bundles of English correspondence kept in proper order in accordance with the Board's Rules?

19. Are the old records of the office kept secure?

20. Are proper accounts kept of the consumption of stationery, printed forms, and service labels, and are these articles all purchased from the general management rate? Do the balances shown in the accounts agree with the actual quantity in store?

21. Have the establishment bills up to date been received from all the Managers and duly passed?

22. Are the general management and treasury rates due from each estate paid into the Treasury regularly at the beginning of each half-year, and have they been correctly calculated in each case?

23. When was the office last inspected and by whom?

24. Have the irregularities then noticed been since remedied?

25. Are any estates managed directly by the Collector?

26. Has the Collector satisfied himself that each Manager is, and continues to be, mentally and physically competent for his work; that his office and books are in proper order; that his system of management is careful and sound; that the rent collections are promptly and regularly made and duly brought to credit; and generally, that the affairs of Wards are being honestly and efficiently managed?

27. Has each Manager been required to submit a diary while on tour, and are these punctually submitted?

Memorandum of Registers to be kept in the Wards' Department of the Collector's Office.

1. Estates managed by the Revenue Authorities under Acts XXXV of 1858, XL of 1858, and IX (B.C.) of 1879.
2. Attached estates.
3 Letters received.
4. Letters issued.

5. Standing order-book.
6. Petitions.
7. All other papers received in the office except English letters.
8. Miscellaneous cases.
9. Attendance and occupation of officers.
10. Leave.
11. Government securities, stocks, bank shares, &c., appertaining to each estate.
12. Title-deeds, other valuable documents and jewellery kept in the treasury for safe custody.
13. Letter despatch book showing the consumption of postage stamps.
14. Landed property owned by Managers, Assistant or Sub-Managers (non-gazetted officers) on a remuneration of not above Rs. 50 per mensem.

Manager's Office under the Court of Wards.

Name of office inspected—
Date of inspection—

Preliminary.

1. Do the wards own any shares in a joint undivided estate, and, if so, have separate accounts been opened for such shares in accordance with Sections 10 and 11 of Act XI of 1859, or Section 70 of Act VII (B.C.) of 1876?
2. Have all the revenue-paying and revenue-free properties belonging to the estate been registered under the Land Registration Act?
3. Are all securities, title-deeds, and other valuables kept in the Treasury?

Cash-book.

1. Is this book kept up in the prescribed form, and is it properly bound, and are the pages numbered?
2. Are the entries shown under the proper descriptive budget heads, so as to facilitate the compilation of Table VI, Return XXXI?
3. Have the headings been properly filled up with the necessary details?
4. Are all entries regularly posted up in their specific ledgers Nos. 15, 16, 17 and 18, and is the fact noted by some fixed symbol?
5. Do the entries contain particulars of the challan or voucher in each case?
6. Are current and arrear figures specified in the column headed "Particulars"?
7. Have all the accounts received been examined, collected and incorporated in the cash-book?
8. Is the monthly account current of receipts and disbursements duly prepared in English for submission to the Collector? Is this in the form prescribed in Appendix M, Part I of the Wards' Manual?

9. Are advice lists punctually received from the treasurers, and are the supporting challans at once posted into the cash-book and then posted into a guard-book.

10. Does the Manager submit his establishment bill punctually to the Collector for audit, and are any moneys drawn or disbursed on account of the pay of establishments until this bill is passed?

11. Is punctuality strictly enforced in making remittances to the Treasury or to the Sudder office?

12. Has the system of accounts prescribed by rules 18 to 25, Section IV, Part I of the Wards' Manual, been introduced?

13. What is the amount of the permanent advance, and is it properly entered in the cash-book?

14. Are the payments made from the permanent advance strictly confined to items of the nature for which it is assigned?

15. Are payments made with triplicate challans, viz., one for the Treasury, one for the payer, and one to be returned to the Manager for record in his office? Is a fourth challan used in certificate cases and filed in the certificate record?

16. Are all sums which pass directly through the Manager's hands duly entered and accounted for in his cash-book?

17. Are all adjustments properly excluded from the cash-book and properly entered in the general ledger?

Ledger of Rents receivable by the Estate.

1. Is each amount of rent, cesses, &c., &c., received by the estate on account of each village, estate, farm or tenure, entered in its proper place, with reference to the entries in the challan?

2. Do the entries in the ledger correspond with those in the cash-book in each case, and are all current and arrear figures specified?

3. Has the name of the person from whom rent or cess is receivable been distinctly mentioned?

4. Has interest been calculated on all defaults?

5. Are interest and all cesses regularly realized along with rents?

6. Have the instalments or kists been correctly shown?

7. Are all arrears brought forward in the ledger?

8. Have the accounts been totalled quarterly for preparation of Return XXI?

9. Are comparative monthly abstracts of collections prepared for purposes of supervision and check?

10. Is a monthly report of collections and outstandings submitted to the Collector, as directed by rule 6, Section III, Part I of the Wards' Manual?

11. Have proper enquiries been made in regard to exceptionally heavy balances due from any naib, tehsildar, farmer or tenant? Have proper steps been taken to realize the balances?

12. Have jama-washil-bakis, kurchas, sheets, and counterfoils of rent receipts for the previous year been all collected at the sudder office? Are the counterfoils of rent receipts regularly returned by the gomastahs as soon as a book is finished?

13. Have they been examined and found corrected as regards names of registered tenants, rentals, and remittances, &c.?

14. Have any local enquiries been held to test the above facts, and, if so, with what results?

15. Have statements of irrecoverable balances been submitted for remission?

16. Have the necessary papers and reports been forwarded to the Law Department for institution of suits regarding arrears more than a year old?

17. Have any claims been barred by limitation? If so, who is responsible for the amount thus lost to the estate, and what measures have been adopted to enforce responsibility?

18. Do any suits remain to be instituted in respect of arrears of two years' standing?

19. What check is exercised over the remittances of naibs and tehsildars, and have they sent in all their collections?

20. If not, have the necessary accounts been prepared and measures adopted with a view to the recovery of the amounts collected, but not remitted?

21. Are the cheque forms of rent receipts consecutively numbered, and are they bound up in books?

22. Has this register been fully and punctually posted from the cash-book?

23. Are the collections agreed monthly with those shewn in the general ledger?

Ledger of Debts due to the Estate.

1. Have the individual ledger accounts of all debtors to the estate been brought up to date?

2. Has interest been calculated and added to the amount shown at the end of the previous quarter?

3. Have proper steps been taken for the recovery of the debts, including interest?

4. Are any barred or likely to be barred by limitation?

5. Are all debts secured by proper bonds?

6. Have all irrecoverable debts been written off under proper sanction?

7. Are the necessary abstracts of all accounts prepared at the end of the year in order to enable Table III of Return XXXI to be correctly compiled?

Ledger of Revenue, Rents and Cesses payable by the Estate.

1. Have all the estates, tenures and under-tenures belonging to the estate been entered in the ledger?

2. Do the headings give full particulars of the revenue or rent and cesses payable, the instalments by which they are payable, as well as the parties to whom payable?

3. Have the accounts of revenue, rent, road, public works and dâk cess due by the estate for the current year been prepared and paid, instalment by instalment. If not, why not?

4. Have all demands against the estate on the above accounts been punctually paid for the previous year?

5. Have valid discharges for all payments made been obtained?

6. Have any demands remained unpaid when funds were available for payment?

7. Has the requirement of the law, that the Government revenue and all cesses and other public demands shall be the first charge, been strictly adhered to?

Ledger of Debts payable by the Estate.

1. Have all debts due by the estate been entered in this ledger with their particulars in full?

2. Has interest been calculated and added to the close of last quarter?

3. What prevents the debts being paid up at once, and what steps are being taken for their payment?

4. Have any debts remained unpaid where there were sufficient funds available?

Register of Decrees in favour of the Estate.

1. Is the register of decrees kept up in the prescribed form? Have all decrees been entered in it?

2 What steps have been taken to realize the sums due under the decrees in each case?

3. Are any decrees approaching the period of limitation, and if so, what is being done to realize the amount or keep the decrees alive?

4. Are enquiries regarding outstanding decrees regularly made, and is sanction applied for to their being written off, when found to be irrecoverable?

5. What is the amount of outstanding decrees in favour of the estate, and what amount has been recovered during the current year?

Register of Suits.

1. Is the register of suits complete, and has it been written up to date? Is it in the prescribed form?

2. Have all proposals for the institution of suits, except rent suits, been submitted to the Collector for the sanction of the Commissioner? If not, how many have been pending, and how long?

3. Have the suits sanctioned been actually instituted? If not, why not?

4. Have the suits been conducted in accordance with the rules issued by the Legal Remembrancer?

5. Have the results of all suits been duly communicated to the Manager's office by the mofussil officers, and have all subsequent steps been properly taken?

6. Is the sanction of the Commissioner invariably obtained previous to compromising a suit?

7. Are all suits brought against the estate duly reported to the Commissioner, and are the results of these suits communicated to the Commissioner?

8. Are separate accounts kept of expenditure connected with each suit or case?

9. How many suits have been instituted for and against the estate during the year, and with what result respectively?

Register of Decrees against the Estate.

1. Is this register complete and properly kept?

2. Have any decrees against the estate been unpaid, and if so, why?

3. Is the order of the Collector obtained as to the mode in which each decree is to be satisfied?

4. What is the amount of outstanding decrees against the estate, and what amount has been paid during the current year?

Register of Records.

1. Have the records been properly arranged?

2. Has an index been prepared?

3. Is the record-room secure from fire and depredation?

4. Are the records kept clean and dry?

5. Where are the receipts for papers taken out kept?

6. Are proper steps taken to get back all papers taken out?

7. Are lists from time to time prepared for the destruction of papers not required to be permanently kept?

8. Has any portion of the estate been surveyed and settled, and if so, are the records and plans in good order? Have these been properly registered?

9. Are the rules for the maintenance of records prepared under Chapter X of Act VIII of 1885, prescribed in rule 10A, Section VIII (c), Wards' Manual, observed? If not, why not?

10. Is there sufficient accommodation in the record-room?

Register of Letters, &c.

1. Are all letters properly assorted and the subjects noted in the register of files?

2. Is the correspondence of each year kept in separate compartments?

3. Can the reference clerk readily bring out any bundle required?

4. Is he acquainted with the Board's Rules regarding the arrangement of records?

5. Are the docket slips in proper form?

Register of Settlements.

1. Have the settlements of estates or tenures been made by the Manager in each case with the previous sanction of the proper authority?

2. Is the ordinary form of leases granted to tenants complete and accurate?

3. Is the increase or decrease of rents effected by settlement or resettlement included in the periodical returns?

Register of Securities.

1. Have all officers required to furnish security done so?

2. Are the security bonds good?

3. Have the properties pledged been tested? If so, by whom, when and with what results?

4. Where are the reports of the testing officers kept? Are they referred to when the properties are tested in subsequent years?

5. What steps have been taken in those cases in which the securities furnished have been found to be inadequate or invalid?

General.

1. Have the other registers mentioned in the annexed memorandum been written up to date?

2. Have the budget estimates been drawn up in accordance with the rules in Section IV, Part I, Wards' Manual, and are they complete?

3. How is the progress of expenditure watched against the budget allotment? Has the budget been exceeded, or is it likely to be exceeded in any particular?

4. Are the materials for the compilation of the periodical returns and reports properly prepared, and are they punctually submitted? What are now overdue?

5. Has the estimate of probable cost of pending and foreseen litigation been submitted to the Legal Remembrancer?

6. Has the amount required by the Legal Remembrancer for the purpose indicated above been remitted for credit to the "Litigation Fund"?

7. Is the work of the office fairly distributed among clerks and mohurrirs?

8. Are any of the employés related to the Manager or the wards?

9. Have any means been devised for exercising periodical and frequent checks upon the collections and against their misappropriation, as well as for preventing any tampering with the accounts of their tehsils by gomastahs? And are the gomastahs required to submit any periodical returns or accounts for the purpose?

10. Do the Manager and his superintendents and naibs move about and attend to their duties while away on tour?

11. Have mofussil offices been regularly inspected, and inspection reports submitted to the Collector?

12. Have any complaints been received against any mofussil or sudder officer, and if so, how have they been disposed of?

13. When was the office last inspected, and by whom?

14. Have the irregularities then noticed been since remedied?

Registers to be kept in the Manager's office.

1. Letters received.
2. Letters issued.
3. Standing order-book.
4. Petitions.
5. All other papers received in the office except English letters.
6. Miscellaneous cases.
7. Attendance and occupation of officers.
8. Leave.
9. Title-deeds, other valuable documents, jewellery, &c., kept in the treasury.
10. Letter despatch book, showing the consumption of postage stamps.
11. Securities furnished by officers in the employ of the estate.
12. Records.
13. Index of correspondence.
13A. General Ledger.
14. Cash-book.
15. Ledger of rents recoverable by the estate. This is properly the towjih account.
16. Ledger of debts due to the estate.
17. Ledger of revenue, rents, and cesses payable by the estate.
18. Ledger of debts payable by the estate.
19. Suits, original or appeal.
20. Decrees in favour of the estate.
21. Decrees against the estate.
22. Revenue-paying estates, undertenures, and revenue-free and rent-free properties belonging to the estate.
23. Moveable properties.
24. Catalogue of books, gazettes, &c., in the library.
25. Occupation of peons.
26. Settlements.
27. Ledger of Advances.
28. Adjustment Register of Advances.
29. Ledger of Deposits.
30. Adjustment Register of Deposits.

Guardian's office under the Court of Wards.

1. Is the Guardian's office in good order?
2. Does the Guardian keep proper accounts and take receipts for all moneys disbursed?
3. How is the family expenditure managed, and who superintends it?
4. How is the minor being educated? Is the progress made by him satisfactory?
5. If a minor has reached the age of 18 years, what steps have been taken to initiate him in the system of the management of his property?

6. What care is taken of the minor's health and morals? What is the character borne by him?

7. Is the family dwelling-house in good order?

8. Are the Guardian's accounts punctually submitted for audit?

PART II.—MISCELLANEOUS REVENUE DEPARTMENT.

1.—EXCISE.

(*a*) *Sudder office.*

[Note the language in which each register is written, the quality of the handwriting, and any alteration of figures or knife erasures. Also note how often each register is examined and signed by the Excise Deputy Collector.]

1. (*a*) Is Register 27 (Petitions) written up to date? (*b*) What is the number of petitions this year? (*c*) Note anything special as to their nature and the orders passed on them.

2. Register 48 (Excise cases).—(*a*) Note the general nature of cases, the adequacy of punishments awarded, and the detective work done by excise and police officers respectively. (*b*) Is the register regularly submitted to the Collector for his opinion as to adequacy of punishment?

3. (*a*) Have all rewards been punctually paid? (*b*) And where fines are not realized, has application been made for special reward?

4. Register 49.—(*a*) State the separate registers kept. (*b*) In how many volumes are they bound? (*c*) Do all licenses bear serial numbers, printed or written? (*d*) Do the fees on ganja and opium shops, and on outstills, bear any proportion to the average quantity of the article sold in a month? (*e*) Are license fees paid punctually? (*f*) By whom are they received? (*g*) Are many payments made by money-order? (*h*) What action is taken in cases of failure to pay fees punctually by the 1st of the month? (*i*) Has the Deputy Collector noted all cancellations with his own hand?

5. Register 49 (*A*).—(*a*) What is the number of temporary licenses granted in a year? (*b*) How are they settled?

6. Register 50 (Chalans).—(*a*) Is every entry signed by the treasurer? (*b*) How, and by what officer, is it ascertained that all money received is paid into the treasury?

7. Register 51 (Miscellaneous Receipts).—(*a*) State nature of entries. (*b*) How often is this examined and signed by the Deputy Collector?

8. Register 52 (Passes for distillery liquor).—(*a*) Where are payments of duty and distillery fees made? By whom are passes issued?

9. Register 53 (Passes for *charas*).—Similar questions.

10. Register 54 (Passes for *siddhee*, *subjee* or *bhang*).—Similar questions.

11. Register 55 (Ganja store-houses).—(*a*) Note where all the store-houses are situated. (*b*) By whom are the keys of each kept? (*c*) And by whom is ganja issued?

12. Examine file of reports of inspection of ganja and siddhee store-houses.

13. (*a*) Have the store-houses at head-quarters been inspected by the Collector once in six months, and by the Excise Deputy Collector once a month? (*b*) Have those at sub-divisional head-quarters been inspected by the Sub-divisional Officer once a month, and by the Excise Deputy Collector once a quarter? (*c*) Have all others been inspected once a quarter by both the Sub-divisional Officer and the Excise Deputy Collector?

14. Have the dates of inspection been noted in Register 55?

15. Register 56 (Ganja passes).—(*a*) Have all passes been returned and pasted to their counterfoils? (*b*) Do they bear serial numbers, printed or written?

16. (*a*) Where are Registers 37, 40, 41, and 43 kept? (*b*) By whom are the entries made and signed?

17. (*a*) Examine counterfoils of all licenses issued for the current year. (*b*) Is each signed by the licensee? (*c*) Have all licenses cancelled or surrendered been returned, and pasted to their counter foils? (*d*) Has the Deputy Collector noted cancellation with his own hand?

18. Have all licenses of the past year been returned and pasted to their counterfoils?

19. What action is taken if a time-expired license is not returned?

20. (*a*) Are all licenses granted annually? (*b*) State exceptions, if any.

21. (*a*) Are all sold by auction? (*b*) State exceptions, if any.

22. When, and by whom, are the auctions held?

23. Is the advance on account of each lot sold, or a promissory note for it deposited before the next lot is put up for sale?

24. Does the Deputy Collector deliver the licenses himself to each licensee, and take his signature to the counterfoil on the day of settlement, or is this left to subordinate officers?

25. If the licensee does not open his shop within 15 days from the date of settlement, or in case of resettlement, within fifteen days from the date of such resettlement, what action is taken?

26. Do inspecting officers insist on the production of licenses, and ascertain that none have been transferred or sublet?

27. Is a separate license granted for every shop?

28. Is a notification in English and in the vernacular published, at least a fortnight before the date of auction, at the Collectorate, the sub-divisional offices, the public distilleries, and other places ordered by the Collector?

29. Is a list of shops or outstills to be licensed kept open for general inspection at the Collectorate?

30. Has any shop or outstill been opened at any place other than that shown in the said list?

31. Does the Excise Deputy Collector, at the close of each sale day, satisfy himself by personal communication with the Treasury officer that the remittances to, and receipts in, the treasury on account of that day agree?

32. Has every license sold below the upset price been sanctioned by the Board of Revenue or by the Commissioner of Excise?

33. Has every item in the register of contract contingencies been initialled by the Excise Deputy Collecter?

34. What is the grant for contract contingencies to the district for the current year?

35. Compare the Collector's estimate under each head with the expenditure up to the close of the month last completed.

36. Note reasons for any expenditure in excess of the estimate.

37. Are Registers 96 and 97 kept up to date, number and date of reply being noted?

38. Register 98.—Does each file consist of one connected correspondence only?

39. Note any increase or decrease in the consumption of any exciseable article, or fluctuations in the proportion of each kind of ganja consumed.

40. (*a*) Examine office copies of monthly returns of work done by inspecting officers. (*b*) Has the Collector each month noted his opinion on the work of each officer?

[*N.B.*—It will be convenient to file these copies in form of a register.]

41. State what security is taken from each officer of the Department.

42. Are any other officers of the Department in any way entrusted with the custody of money or property?

43. (*a*) Has each distillery punctually submitted Returns 21, 22, 23 and 24? (*b*) With what are they compared, and by whom?

44. Are daily extracts from Register 19 received from each distillery?

45. Does the Deputy Collector make up an account for each vendor every month to ascertain that he has taken sufficient liquor to cover his expenses, and is not obtaining an illict supply?

46. Note—

(1) The quantity of ganja of each kind passed out on an average of the preceding six months in a month.
(2) The average rate per seer at which each kind is sold to consumers.
(3) The average total sale proceeds in a month.
(4) The price paid to wholesale dealers or goladars of the average quantity sold.
(5) The duty paid on that quantity.
(6) The gross profit.
(7) The total license fees.
(8) What percentage of the gross profit is represented by the license fees; and is the amount levied in the shape of license fees sufficient or capable of further increase?

47. Note—

(1) The quantity of siddhee passed out on an average of the preceding six months in a month.
(2) The average rate per seer at which it is sold to consumers.
(3) The average total sale proceeds in a month.
(4) The price paid to wholesale dealers or goladars of the average quantity sold.
(5) The duty paid on that quantity.
(6) The gross profit.
(7) The total license fees.
(8) What percentage of the gross profit is represented by the license fees; and is the amount levied in the shape of license fees sufficient or capable of further increase?

48. Note—

(1) The quantity of opium passed out on an average of the preceding six months in a month.
(2) The average rate per seer at which it is sold to consumers.
(3) The average total sale proceeds in a month.
(4) The cost price of that quantity or the duty paid at the treasury.
(5) The gross profit.
(6) The total license fees.
(7) What percentage of the gross profit is represented by the license fees; and is the amount levied in the shape of license fees sufficient or capable of further increase?

49. Note—

(1) The quantity of distillery liquor passed out on an average of the preceding six months in a month.
(2) The average rate per gallon at which it is sold to consumers.
(3) The average total sale proceeds in a month.
(4) The price paid to distillers of the average quantity sold.
(5) The duty paid on that quantity.
(6) The gross profit.
(7) The total license fees.
(8) What percentage of the gross profit is represented by the license fees, and is the amount levied in the shape of license fees sufficient or capable of further increase?

(*b*) *Sub-divisional Office.*

[Note the language in which each register is written, the quality of the hardwriting, and any alteration of figures or knife erasures. Also note how often each register is examined and signed by the Excise Deputy Collector.]

1. By what officer is the clerical work of the Excise Department performed? If he is paid by the Department, state his age, educational qualifications, and length of employment in Government service.

2. Register 48 (Excise cases). Note the general nature of cases, the adequacy of punishments awarded, and the detective work done by excise and police officers respectively.

3. Is the Sub-divisional Officer vested with the powers of a Collector as regards the payment of rewards in excise cases?

4. Have all rewards been punctually paid?

5. When the fine is not realised, is the amount immediately distributed out of the treasury under the Board's Circular Order No. 7 of June 1889 up to a limit of Rs. 100?

6. Register 49 (*if kept*). (*a*) State the separate registers kept. (*b*) In how many volumes are they bound? (*c*) Do all licenses bear serial numbers, printed or written?

7. Are license fees paid punctually?

8. By whom are they received?

9. Are many payments made by money-order?

10. What intimation of payment is sent to the Excise Deputy Collector?

11. What action is taken in cases of failure to pay fees punctually by the 1st of the month?

12. Register 49 (*if kept*). (*a*) What is the number of temporary licenses granted in a year?

13. How are they settled?

14. Is register 50 kept up to date? Is every entry signed by the Treasury Officer? On what dates has it been signed by the Excise Deputy Collector?

15. Register 52 (Passes for distillery liquor).—(*a*). Where are payments of duty and distillery fees made? (*b*) By whom are passes issued?

16. Register 53 (Charas).—Similar questions.

17. Register 54 (Passes for siddhee, subjee or bhang.—Similar questions.

18. Register 55 (Ganga store-houses). (*a*) Note where each store-house is situated. (*b*) By whom are the keys of each kept? (*c*) By whom is ganja issued? (*d*) Is every date of inspection of each warehouse entered in the column of "Remarks?"

19. Examine file of reports of inspection of ganja and siddhee store-houses. Have the store-houses at the head-quarters of the sub-division been inspected (*a*) by the Collector once a year, (*b*) by the Sub-divisional Officer once a month, and (*c*) by the Excise Deputy Collector once a quarter?

20. Have all others been inspected (*a*) once a quarter by both the Sub-divisional Officer and the Excise Deputy Collector, and (*b*) once a year by the Collector?

21. Register 56 (Ganja passes). (*a*) Have all passes been returned and pasted to their counterfoils? Do they bear serial numbers printed or written? By whom are passes issued?

22. (*a*) Where are the registers in forms 37, 40, 41, and 43 kept? (*b*) By whom are the entries made and signed?

23. If kept at the sub-division, (*a*) examine counterfoils of all licenses issued for the current year. (*b*) Is each signed by the licensee? (*c*) Have all licenses cancelled or surrendered been returned and pasted to their counterfoils? (*d*) Have all licenses of the past year been returned and pasted to their counterfoils? (*e*) What action is taken if a time-expired license is not returned?

24. Is the sale of licenses held at the sub-divisional head-quarters? If so, under what orders?

25. Where, and by whom, are the auctions held?

26. Is the advance on account of each lot sold, or a promissory note for it deposited before the next lot is put up for sale?

27. Does the Deputy Collector deliver the licenses himself to each licensee, and take his signature to the counterfoil on the day of settlement, or is this left to subordinate officers?

28. If the licensee does not open his shop within 15 days from the date of settlement, or, in the case of resettlement, within 15 days from the date of such resettlement, what action is taken?

29. Do inspecting officers insist on the production of licenses and ascertain that none have been transferred or sublet?

30. Is a separate license granted for every shop?

31. Has any shop or outstill been opened at a place other than that shown in the detailed list of settlement proposals?

32. Is the opinion of the municipality (if any) and the local public consulted before the site of any outstill or shop is selected?

33. Has every settlement of a license below the upset price been sanctioned by the Board of Revenue or by the Commissioner of Excise?

34 Note any increase or decrease in the consumption of any exciseable article, or fluctuations in the proportion of each kind of ganja consumed.

35. State what security is taken from each officer of the department in the sub-division.

36. Are any other officers of the department in any way entrusted with the custody of money or property?

37. Note—

(1) The quantity of opium passed out on an average of the preceding six months in a month.
(2) The average rate per seer at which it is sold to consumers.
(3) The average total sale proceeds in a month.
(4) The cost price of that quantity or the duty paid at the treasury.
(5) The gross profit.
(6) The total license fees.
(7) What percentage of the gross profit is represented by the license fees, and is the amount levied in the shape of license fees sufficient or capable of further increase?

38. Note—

(1) The quantity of distillery liquor passed out on an average of the preceding six months in a month.
(2) The average rate per gallon at which it is sold to consumers.
(3) The average total sale proceeds in a month.
(4) The price paid to distillers of the average quantity sold.
(5) The duty paid on that quantity.
(6) The gross profit.

(7) The total license fees.

(8) What percentage of the gross profit is represented by the license fees, and is the amount levied in the shape of license fees sufficient or capable of further increase?

39. Does the Sub-divisional Officer take an interest in excise work?

(c) *Ganja / Siddhi warehouses.*

1. (*a*) Describe the warehouse. (*b*) Is it secure?

2. (*a*) Is it the property of Government or of the licensee? (*b*) If the property of Government, what rent does the licensee pay?

3. Where is it situate?

4. By whom is the Chubb's key kept, and by whom is ganja / siddhi issued?

5. Where is the duplicate Chubb's key kept?

6. When was the warehouse last inspected by—

(*a*) The Collector.
(*b*) The Sub-divisional Officer.
(*c*) The Excise Deputy Collector.

7. Is it registered under clause 45, section XVII of the Excise Manual?

8. By whom is ganja / siddhi received? Does he before allowing ganja / siddhi to be stored in a warehouse ascertain that the seals of the bundles are not broken, and that the weight and sorts / weight correspond with the weight and sorts / weight noted on the pass issued by the ganja / siddhi producing district?

9. (*a*) Where is register 37 kept, and by whom? (*b*) By whom is it signed?

10. Is any allowance made on account of wastage of ganja / siddhi either in transit from the ganja / siddhi producing districts to the wholesale warehouse, or from warehouse to the shops of the retailers?

11. (*a*) Where are the office copies of form 39 kept? (*b*) Is the quantity in column 10 excessive? (*c*) If so, it should be explained. (*d*) Are the ganja / siddhi dealers held responsible for any deficiency in excess of 2½ per cent.? (*e*) And is duty levied for the same?

12. Where is register 40 kept? By whom are entries made and signed?

13. Register 41. Similar questions.

14. Register 43. Similar questions. Are the duty and license fees levied entered in the appropriate columns of this register?

N.B.—This register is not to be kept where duty and license fees are paid directly into the treasury.

15. Do the licensed vendors pay the duty on ganja / siddhi into the Government treasury direct before removing the same from the wholesale dealer's warehouse?

16. Is the transport of ganja / siddhi from a wholesale warehouse to retail shops protected by passes up to the time of its reaching the retail shops?

17. Is a register of such passes kept in form No. $\frac{56}{54}$?

18. (*a*) Who issues the passes? (*b*) Is the duty on $\frac{\text{ganja}}{\text{siddhi}}$ for which a pass is sought, paid into the treasury and challan of payment produced before the pass is signed and issued? (*c*) Are the duplicate passes returned in due time and pasted with the counterfoils? (*d*) If they are not returned within due time, is any penalty levied?

19. (*a*) By whom and on what date was stock last taken of the warehouse under clause 50, section XVII, and clause 10, section XVI, pages 117 and 109 of the Manual? (*b*) Examine office copy of memorandum then taken in the form given on page 172 of the Excise Manual, and give abstract of it.

20. (*a*) When was refuse $\frac{\text{ganja}}{\text{siddhi}}$ last burnt, and in whose presence? (*b*) What certificate is there of this?

21. Note—

(1) The quantity of $\frac{\text{ganja}}{\text{siddhi}}$ $\frac{\text{of each kind}}{\text{,,}}$ passed out from the warehouse on an average of the preceding six months in a month.
(2) The average rate per seer at which each kind is sold to consumers.
(3) The average total sale proceeds in a month.
(4) Cost price or the price paid to wholesale dealers or goladars of the average quantity sold.
(5) The duty paid on that quantity.
(6) The gross profit.
(7) The total license fees.
(8) What percentage of the gross profit is represented by the license fees, and is the amount levied in the shape of license fees sufficient or capable of further increase?

(*d*) *Outstills.*

1. Describe site of outstill with reference to the rules respecting public places.

2. Does the outstill appear to be a public nuisance? If so, state in what way?

3. Is there any evidence as to people lying drunk near the outstill, or being seen intoxicated in public in its neighbourhood? Analyse evidence.

4. Do the neighbours speak of any increase in drinking? Give names and positions of persons examined and analyse their evidence.

5. Is the signboard hung up conspicuously at the entrance to the shop? What does it contain? What are its dimensions and material?

6. What is the capacity of the still according to license?

7. What is the actual capacity by measurement?

8. Is the capacity labelled on it? By whom is it certified?

9. Is the still of earthenware or metal?

10. What is the vat capacity according to the license?

11. What is the actual vat capacity?

12. State number of jars, and how many the inspecting officers actually measured on this occasion, with result.

13. Is a ticket hung up in a conspicuous place in the fermenting shed showing the number and capacity of each jar?

14. Is there a tin label to each jar showing its number and capacity?

15. Give from the distiller's accounts the quantity of material used each month since last inspection.

16. The outturn.

17. The sales.

18. What is the material used?

19. Give the capacity of each fermenting jar, and state what are the exact constituents of the wash in each.

20. How long does fermentation appear to take in each month?

21. Is the wash now ready for distillation completely fermented?

22. How many times does the abkar appear to distil in the day?

23. How long does he say that each distillation takes from time of beginning to fill the still until it is emptied?

24. Does the abkar sell spirit elsewhere than at the outstill? What evidence was taken on the point? Give names and position of witnesses examined.

25. Does the abkar sell at the outstill the produce of his still, or does he bring the liquor from another still to meet the requirements of his customers?

26. What quantity of liquor does the vendor sell at a time? State evidence as above.

27. Do the customers pay the price of the liquor in cash, or give any other article in exchange? State evidence as above.

28. State from actual testing the strength of every kind of liquor sold, and state retail prices ascertained from the vendor himself and from others, giving the names and position of witnesses.

29. What is the proportion of sales of each kind of liquor?

30. What is the proportion of each kind drunk at the outstill or taken away by customers?

31. Are there any complaints as to the quality of liquor? Analyse evidence.

32. What is the distance of the nearest outstill or liquor shop in each direction?

33. Is there any complaint of competition by any of them?

34. What are the working hours of the outstill, and is the distillation of liquor stopped during the night? By what evidence was this ascertained?

35. Does the license-holder manage the outstill and sale himself or through some other agency?

36. Is the account book kept in the printed form and strictly according to the headings of the columns and written up to date?

37. When, and by whom, was the account book last initialled?

38. Give dates of all visits to the outstill by inspecting officers within the last six months.

39. What are the actual manufacture and sale of liquor at the outstill shop in a month?

40. Give details of cost of establishment, material, fuel, rent, &c., and compare with alleged sales.

41. Did the holder of the present license hold a license for the past year also? If not, what has become of the former licensee?

(*c*) *Sudder distillery.*

1. Is the distillery surrounded by a wall with only one entrance?

2. Is it properly secured against the issue of spirits except by the proper entrance?

3. In what manner is the entrance guarded?

4. Does the distillery officer daily record a written order showing the turns of duty of each guarding peon?

5. (*a*) Is the land the property of Government? (*b*) If so, how and when was it acquired? (*c*) If not, is any ground-rent paid? (*d*) What is the amount, and under what form of agreement is it paid?

6. Briefly describe the wall and buildings. When were they constructed and at what cost?

7. What repairs, alterations or additions have since been made? When? At what cost?

8. Is anything further now required?

9. Describe the water-supply. Is there a continuous stream of water on each still-head?

10. Briefly describe quarters provided for distillery officers, clerks and guards.

11. Are the premises properly drained? Describe the system.

12. Is spent-wash or other rubbish thrown into the drains?

13. Describe the latrines and conservancy arrangements.

14. How many stills have been set up, and how many are generally worked? For how many more is there room in the still-shed?

15. Is each, with its capacity and number and date of license, entered in Register 15 (A)?

16. Does Register 15 (A) correspond with Register 23, if fees are paid at the distillery?

17. State number and capacity of jars in the fermenting shed generally in use. For how many more is there room?

18. Is Register 15 (C) punctually kept?

19. Is the fermenting shed kept locked? Does the distillery officer see that no wort is taken to the stills which is not properly fermented or which has turned sour?

20. Is each fermenting jar marked with the date on which each kind of material was put into it?

N.B.—The state of the wort said to be ready for distillation should be examined.

21. What are the materials of the wort?

22. Is Register 15 (B) punctually kept?

23. Does the density of material exceed one seer of material to six quarts of wash?

24. Do the abkars object to this proportion?

25. Is any water placed in the receiver at the time of distillation?

26. Is any colouring or scenting matter used? If so, in what manner?

27. Are the particulars of each distillation intelligently entered in the diary prescribed by the Board's order of January 1889?

28. State facts ascertained from it as to outturn of spirits of different strengths, and revenue per maund of material. State the time required for the fermentation of different materials at different seasons.

29. Is there any redistillation? Is Register 15 (D) punctually kept?

30. What hydrometer is used? Is it in good order? Is each distillation tested?

31. Is blending allowed before or after storing?

32. Is a stock account of its contents affixed to each cask or vessel?

33. Is Register 17 regularly kept?

34. How are spirits used for redistillation shown?

35. At what strengths are spirits usually issued?

36. Is form 18 sent daily to the Deputy Collector? Is the file of office copies complete in form of a register?

37. Is the file of returns in form 22 complete in form of a book?

38. Is the file of returns in form 24 complete and kept in form of a book?

39. Is any rent charged on still and apparatus of a distiller permanently ceasing to manufacture if not removed within five days after closure?

40. Is Register 20 punctually kept? What intimation does the officer in charge of the distillery receive of payment of license fees?

41. Is liquor ever issued to a retail vendor who has not paid his license fees?

42. By whom are duty and distillery fees received?

43. By whom are passes granted?

44. By whom is penalty under section 59 of Act VII (B.C.) of 1878 levied when a pass is not returned in due time?

45. Does the Deputy Collector total each licensed vendor's account in Register 19 monthly and see whether there is any suspicion of his dealing in smuggled liquor?

46. Is this done in the office or in the distillery?

47. Does Register 19 show the issues to each depôt?

48. Describe the system of issue to and from depôts, and state the cost of liquor to retail vendors.

49. Registers 21 and 73.—In what form is the cash-book kept?

50. Is Register 50 (Register of challans) punctually kept? Are counterfoils of challans kept in form of a book?

51. Are all receipts on account of pay of establishment and contingencies entered?

52. Is form 23 submitted monthly to the Deputy Collector? Is the file of office copies complete?

53. Is the distillery fee levied on the quantity distilled or on the quantity issued?

54. How is the fee levied on redistillation?

55. [*If the distillery is at the head-quarters of the district.*] Has the Collector visited the distillery monthly and the Deputy Collector weekly?

56. Has the Deputy Collector signed all the books weekly?

57. Does he enter all orders in the Inspection Register.

58. [*If the distillery is at the head-quarters of a sub-division.*] Has the Excise Deputy Collector visited the distillery once a month?

59. Has the officer in charge of the sub-division visited it and signed all the books once a week?

60. Are all the officers of the distillery constantly present?

61. State how each is working.

62. Are the jemadars and peons men of good character, who have never been imprisoned or dismissed from any other department of Government service?

63. Are they physically fit for their work?

64. [*If the ganja golahs are in the distillery premises.*] Are the following registers punctually kept for each golah? By whom are entries made?:—

Registers 37, 40, 41 and 43.

65. [*If the distillery officer grants passes for liquor.*] Is Register 52 (Register of passes) punctually kept? Has every pass when returned been pasted to its counterfoil?

66. Register 53.—Charas.
67. Register 54.—Siddhi.
68. Register 56.—Ganja.

} Similar questions to those in 65.

2.—INCOME-TAX.

[The periodical inspection is not to be a mere formal act, but is to be conducted in a searching manner, with the view of ascertaining that the demand is properly entered and the collections correspond with the amounts entered in the treasury accounts. To this end the Collector is to take several cases haphazard in each register, and compare the demand with the amount entered in the assessment list or notice, and also with the previous year's demand: he is then at once to call for an explanation of any discrepancies brought to light in the course of his inspection: he is also to check the collections in the same cases with the entries in the counterfoil receipts and the treasury advice lists, and is further to see that the collections in Register X (of defaulters) are duly brought to account in the payment Registers I, IIIA, IIIB, or IIIC, as the case may be. It is also necessary that the entries of remission on objection should be checked, and the Collector is to call for the records of a few cases and compare the amounts actually remitted with the entries in the register. The inspection of Registers VA and VB is to be for the purpose of ascertaining that references are promptly disposed of, and of Register IV that objections are not kept pending for a longer time than is necessary.

The Collector is to ascertain after careful examination whether the assessees pay the tax in accordance with note 9 to section 32 of the Income Tax Manual, either by money-order or direct into the treasury.]

Register I.—(1) Is the sub-part of this register kept thanah by thanah?